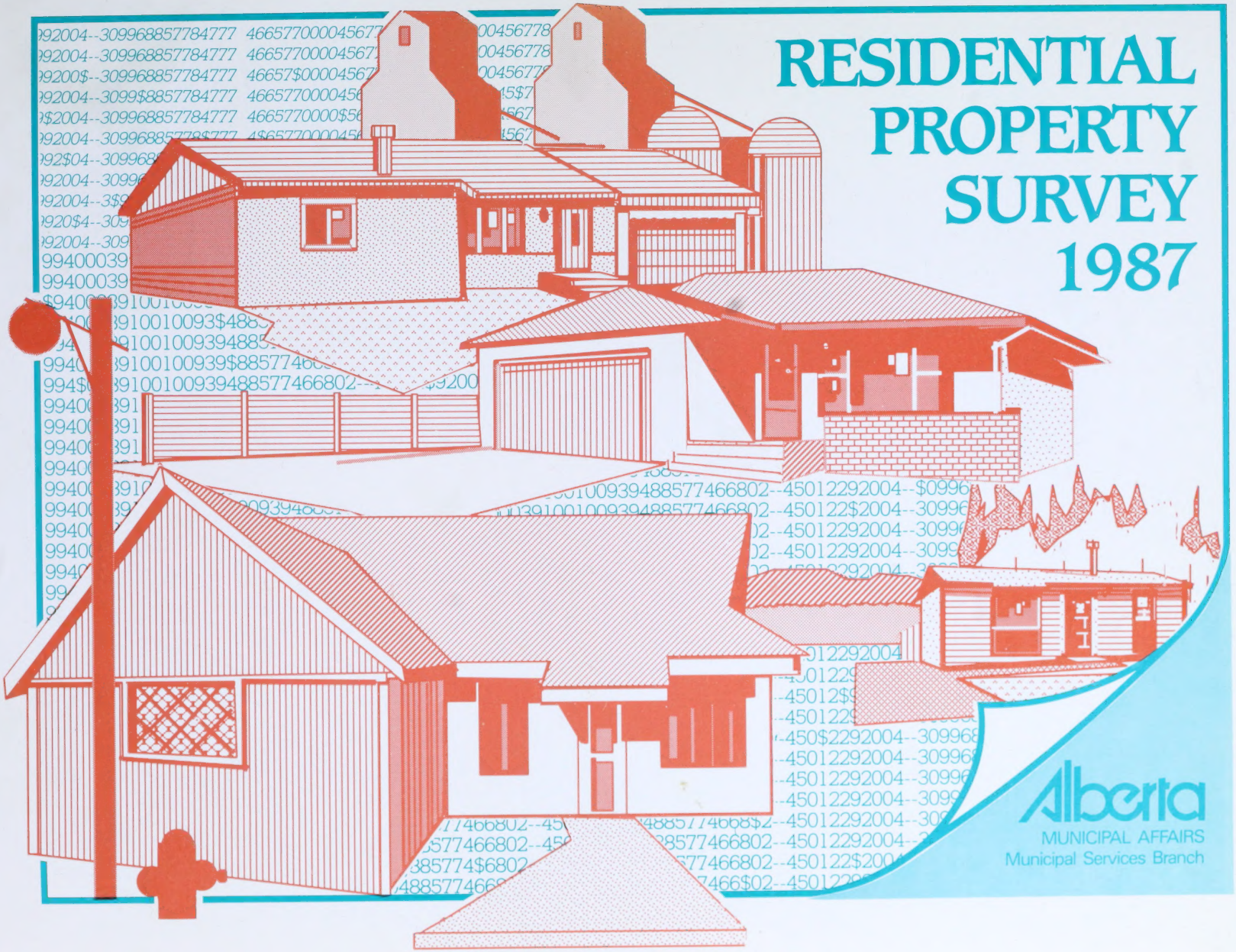
RESIDENTIAL PROPERTY SURVEY 1987



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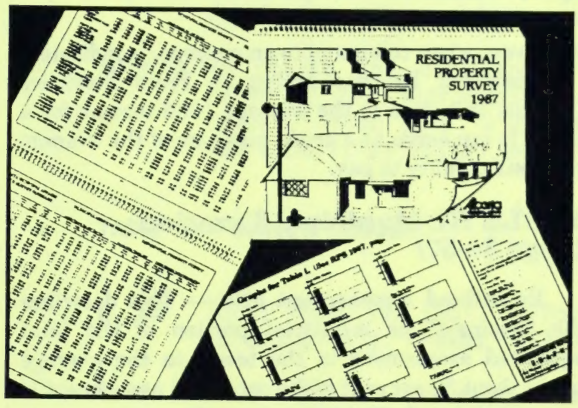
Residential Property Survey 1987



Residential Property Survey

This report contains comparative data on assessment, taxation and utility charges for a selected residential property. It also includes a variety of interpretive information about all Alberta municipalities.

G*R*A*P*H*S

These work sheets will assist you in comparing one selected bungalow in one municipality with another. They can also be used to compare properties with the average one identified in the report. Your observations can then be summarized on the right side of the work sheets.

A word from the Municipal Services Branch

This latest edition of the Residential Property Survey has been expanded to include more comparative statistics and indices than previous years. We're always striving for improved services to you the users and welcome any suggestions and comments from you.

To assist you in getting full value from the survey, more substantial notes have been added to the wealth of information the survey has always contained. Over 90 per cent of the municipalities in Alberta, including cities, towns, villages, summer villages, counties, municipal and improvement districts responded to our call for data and are featured in this year's edition. We have chosen a three-bedroom bungalow as the most common and useful residence on which to base comparisons of taxation and utility charges.

Over 90 per cent of the municipalities in Alberta ... responded to our call for data.

Additional data about each municipality, drawn from a variety of sources has also been included. For all of you who wish to build an understanding of the factors which lie behind the contrasts and the similarities between communities, this is an excellent tool.

Although we think we have a top-notch survey, it should be pointed out that it has not been possible to subject the data to comprehensive, detailed validation. We have basically relied on what was reported to us by the individual municipalities. Like us, I would ask that you accept the data at face value.

This is an excellent tool.

When you use the survey I suggest you pay particular attention to the main User's Guide as well as the complete introductions to each Part of the report. Through these you will develop a stronger appreciation of the quality and constraints associated with the data.

To you who supplied the data — thank you. To you who use it — good, rewarding reading.

John McGowan
Executive Director
Municipal Services Branch
Alberta Municipal Affairs
(403) 427-2523, 427-7794

Planners (and other Professionals) who have municipalities as clients

What does this report mean to you?

This report represents a set of statistics about your clients — municipalities. Some of these statistics you may already be familiar with, but most certainly, some of them will be new. In either case, the report can assist in implementing policies and complement your planning advisory services to municipalities. In fact, the Residential Property Survey 1987 can be your "front line" reference as well as your source book of data analysis and policy review.

But how you ask? Let's refer to the report for the following highlights about towns in Alberta. By comparing one municipality to others, you can more readily appreciate its relative position using the following information.

> *The report can assist in implementing policies and complement your planning advisory services to municipalities.*

TABLE I: Survey Summary (page 18-21)

Total Property Tax and Total Utility and Property Taxes — On a standard bungalow, how much do residents pay for the public services they receive? Planning policies and advice can have a significant impact upon these services.

TABLE II: Total Taxation (page 36-39)

Equalized Assessment per Dwelling — By equalizing the assessment base for each municipality, you will learn their comparative property wealth. By dividing the Equalized Assessment (E.A.) by the total number of dwellings, you have a wealth indicator (E.A.P.D W.) for urban municipalities.

Residential Equalized Assessment per Dwelling — This statistic includes only the residential assessment of towns, divided by the number of dwellings. The quality of the residential development in a town, when compared to an average, is indicated.

Personal Income Index — From Statistics Canada, this data is the average 1985 income for a town. It can serve as a crude measure of the average resident's ability to pay.

TABLE III: Municipal Taxation (page 54-57)

Equalized Assessment Mix — This describes the "business" or industrial portion of the total equalized assessment in the town. In the average town, about 33 per cent of the equalized assessment is business related. The balance — 67 per cent — is residential assessment. You now have a scale with which to measure how the town you are doing the planning for measures up. Is it above or below this equalized assessment mix? If the town encourages more businesses to locate there or existing ones to expand, this percentage should increase over time.

Equalized Assessment Trends — Can be used to flag achievements of a local economic development committee. This trend, as a percentage change for 1987 compared to the past several years, is presented for each town.

These statistics can be added to planners' information service and advisory kit for municipalities.

> *Statistics can be added to planners' information service and advisory kit for municipalities.*

You can describe the personality of a municipality through the use of the information in the Residential Property Survey.

The foregoing statistics are only a few of the indicators available to you in this report. As well, there are work sheets which assist you to **G*R*A*P*H** the information. This in turn will enhance your data presentation and policy review.

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RESIDENTIAL PROPERTY SURVEY 1987

ERRATA

(Errors in writing and calculation)

Note 1. Rounding has produced slight differences in individual and cumulative figures within and between tables.

Note 2. To revise the data indicated by this errata, you should refer to the introduction and user's notes section in this report. Also Cols. = columns of the tables where Col. 1 = municipalities listed on the left side and p. = page number.

TABLE I: SURVEY SUMMARY — Should Read

p. 22 Total Prop. Tax (Col. 5) for Villages (Group I) Avg. (reads 1522.97)..... **1167.58**

Cols. 6 - 10 and 15 - 18 will be affected by this change; you can revise Cols. 6 - 10 with data on p. 109; and revise Cols. 15 - 18 using data on p. 94.

p. 30 Sample (Hamlet) Total Prop. Tax (Col. 11) for Improvement District Avg. (reads 697.08)..... **643.46**

Cols. 12 - 16 will be affected by this change; you can revise by using data on p. 116.

TABLE II: TOTAL TAXATION

p. 44 Total Prop. Taxes (Col. 2) for All Summer Villages Avg. (reads 856.49)..... **884.21**

All figures in T.P.T. Index column (Col. 3) will be affected by this change; you can revise by dividing individual Total Prop. Taxes figures (Col. 2) by revised All Summer Villages Avg. Total Prop. Taxes (884.21).

TABLE III: MUNICIPAL TAXATION

p. 53 Total Municipal Tax (Col. 7) figures for Cities are given in wrong order. Reorder, summing cols. 12 and 13, p. 103 for individual cities. **956.98**

Column 8 will be affected by this change; you can revise by dividing revised column 7 figures by the All Cities Average Total Mun. Tax (reads 678.71).

p. 61 Total Prop. Taxes (Col. 3) for Villages (Group IV) Avg. (reads 1093.71).....

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TABLE III: MUNICIPAL TAXATION (cont'd)

796.89

Cols. 4 - 6 (read 66, 112.0, 5) will be affected by this change; you can revise using data in Appendix 1, pp. 108 - 111.

p. 63 Total Prop. Taxes (Col. 3) for Summer Villages (Group II) Avg. (reads 478.13).....

Cols. 4 and 5 (read 37, 91.3) will be affected by this change; you can revise by using data in Appendix 1, pp. 112 - 113.

TABLE IV: SCHOOL TAXATION

pp. 76 - 79 Total Prop. Taxes (Col. 3) for All Villages Avg. (reads 805)..... **1043**

pp. 76 - 79 Sample Prop. Market Value (Col. 10) for All Villages Avg. (reads 45,009)..... **58,152**

Cols. 7 and 11 (read 28, 0.48) will be affected by these changes; you can revise by using data in Appendix 1, pp. 108 - 111.

pp. 76 - 79 Supplem. Sch. Req. (Col. 5); Supp. Sch. Req. as % of T.P.T. (Col. 7); S.S. Req. (Eg.) Mill Rate (Col. 8) for All Villages Avg. (read 265, 28, 21.1)..... **346,36,27.5**

S.S. Req. Index (Col. 6) and S.S.R.M.R. Index (Col. 9) will be affected by changes; you can revise all S.S. Req. Indices by dividing individual Supplem. Sch. Req. (Col. 5) by revised All Villages Avg. Supplem. Sch. Req. (346); revise all S.S.R.M.R. Indices by dividing individual S.S. Req. Mill Rates (Col. 8) by revised All Villages Avg. S.S. Req. Mill Rate (27.5).

p. 78 Sample Prop. Market Value (Col. 10) for Village (Group III) Avg. (reads 57,441)..... **57,919**

p. 79 Sample Prop. Market Value (Col. 10) for MINBURN (reads 0)..... **50,000**

p. 79 S.S. Req. as % of Market Value (Col. 11) (reads 0)..... **0.50**

pp. 82 - 83 Sample Prop. Market Value (entire Col. 10 reports <u>parcel</u> sample properties market values for Counties and M.D.s); replace with <u>hamlet</u> property market values..... **Replace with Hamlet Market Values; Counties p. 28 Col. 10, M.D.s p. 29 Col. 10.**

S.S. Req. as % of Market Value (Col. 11) will be affected by this change; you can revise by using data in Appendix 1, pp. 114 - 115 (Supplement. School Taxes Col. 10).

RESIDENTIAL PROPERTY SURVEY 1987

A presentation of comparative assessment, taxation and utilities charges data for a selected residential property, including a variety of interpretive context information, for all Alberta municipalities.

Alberta

Municipal Affairs
Municipal Services Branch

Edmonton, Alberta
February 1988

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Alberta
MUNICIPAL AFFAIRS
Policy and Research
Municipal Services Branch

Jarvis Building, 9925 - 107 Street, Edmonton, Alberta, Canada T5K 2H9 403/427-7794

It gives me great pleasure to transmit this report on the third annual **Residential Property Survey**. In the spirit of continuing experimentation, we have expanded the report to include more comparative statistics and indices. There are also more substantial notes to assist users in obtaining the greatest value from the wealth of assembled data. I am confident this report will be of considerable value to all those who wish to become more informed about the Alberta municipal government scene.

This comprehensive annual survey was initiated in part to overcome time-consuming ad hoc surveys which the Branch conducted in connection with specific studies done for small groups of municipalities. In its present form, the report constitutes a major data collection and dissemination service for the general benefit of all municipalities. The information in this report facilitates comparisons of taxation and utility charges for a standard residential property.

The additional context data, drawn from other sources, will be of particular interest to those wishing to build some understanding of what factors may lie behind the similarities and contrasts revealed by the survey data.

We will be making particular efforts this year to publicize the existence of this information, and to develop some "user-friendliness." As a result, we hope to reach a wider audience and to draw individual users into the body of the report to a more complete appreciation of what it has to offer. Assuming the report continues to be well received, we will be undertaking another survey for 1988. In this event we will again strive to publish the results earlier, ideally before the end of the year, to enhance the value of the report for municipal budgeting purposes.

The survey data presented are basically that reported by municipalities on the record sheets. It has not been possible to subject the information reported to a comprehensive and detailed validation. I would suggest, therefore, that you accept the data at face value, paying particular attention to the main User's Guide as well as the comprehensive introductions to each component of the survey report. These will lead you to a stronger appreciation of the qualities and constraints associated with the data. This applies also to the context data which have been drawn from non-survey sources, such as the Alberta Municipal Finance Information System (AMFIS), the Census of Agriculture by Alberta Agriculture, Alberta Education print-outs and the Royal LePage Survey of Canada House Prices.

As always I would welcome your comments and constructive criticism on the survey report and its usefulness. In this period of scarce resources and downsizing we are more conscious than ever of the need to carefully evaluate all our service efforts. The **Residential Property Survey** has become a major undertaking within the Branch and I am particularly interested in your feedback to determine if this effort can be justified in relation to the other demands.

In closing, I wish you good reading and fruitful comparisons. May I also extend our appreciation to the municipal officials who diligently completed the survey forms, making this report possible.

John McGowan, Executive Director
Municipal Services Branch
Alberta Municipal Affairs

February 1988

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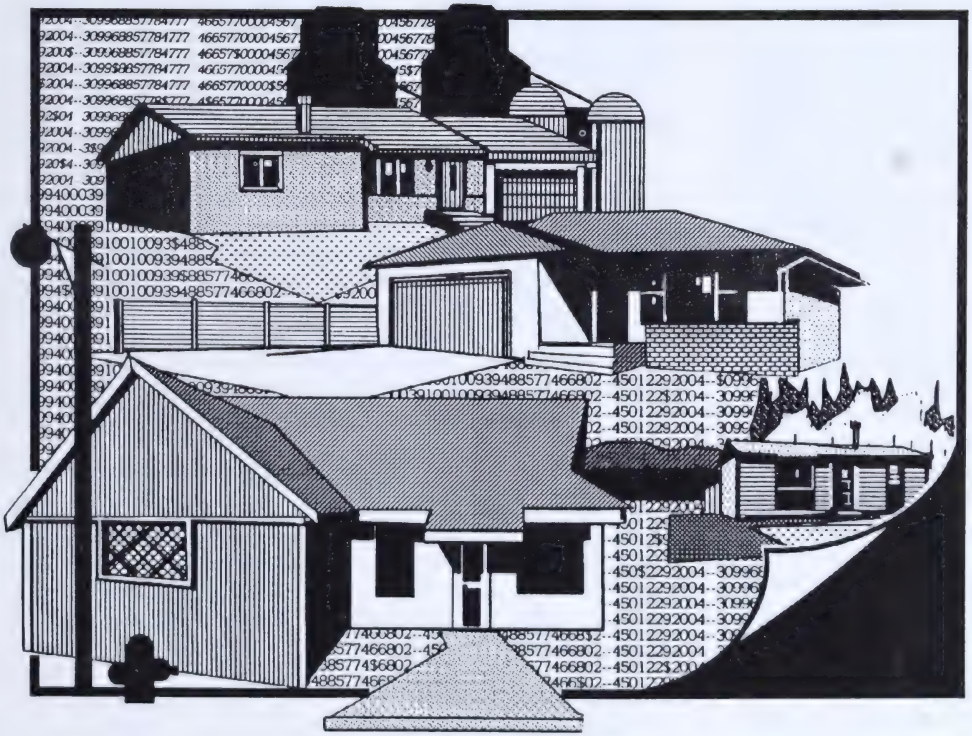


USER'S GUIDE

THE USER'S GUIDE TO THE 1987 RESIDENTIAL PROPERTY SURVEY

1. Introduction

No two municipalities are the same. This report has been developed to enable comparisons of residential property assessment, taxation and utility charges. Assumptions need to be made to make meaningful comparisons among the data and among municipalities. This User's Guide and the introductions direct attention to the factors causing variability in the data. In turn, you are better able to attach confidence and meaningfulness to your comparisons.

Section 2 of the User's Guide highlights the presentation features of the tabulated data. Section 3 notes three steps for achieving reliability and confidence in your comparisons, while Section 4 describes the design of the survey and the response rate. Section 5 discusses the material not presented in this report but collected from the survey. For those municipalities not responding, some information has been estimated as described in Section 6. The last three Sections 7, 8 and 9 of this User's Guide furnish some of the technical notes. Specific details about the data are found in the introduction of each Part and Appendix.

2. Presentation of Data

This report consists largely of data. The use of consistent presentation techniques helps to make your comparisons even easier. For example, municipalities are arranged by population, and each municipal type (e.g. Municipal Districts) has been divided into groups of about 30 municipalities. Each page or group has an average along with the larger group average at the bottom of the page.

This grouping is convenient for municipalities located around the middle of each group (or page). Those at the bottom or the top of the pages may wish to consult the appropriate municipalities in adjoining groups of towns and villages.

Another "user friendly" feature in the introduction of each part is an illustrated User's Note. As a quick reference, a summary of the data by municipal types is presented. These notes also help you to use the data and detail how these statistics are calculated.

3. Three Steps to Comparability

The following three steps will increase confidence in your comparisons with the sample property, types of taxation and the municipalities.

Step 1: First ensure the properties are similar.

The bungalow properties you want to compare should have similar characteristics, in terms of Property Description (year built, size of bungalow and lot size). This data is found in Part I and Appendix 1.

The house type is common to all the properties reported. It has been referred to as a "standard project" (3c) bungalow.

> "The standard project home meets and occasionally exceeds minimum building requirements. The exterior usually has a typical style, and is generally rectangular in shape. The floor plan is functional. The finishes are normally limited to average quality pre-manufactured or standard materials, with a minimum number of decorative features. The total finished floor area for this class (3c) generally ranges from 90 to 190 square metres."

For **urban** municipalities, the sample residential property was further defined as a five to ten year-old 3c bungalow: approximately 110 sq. metres (1200 sq. feet); with a single garage (attached or detached); on a standard residential lot. This elaboration also applied to summer villages, the only exception being the reference to a standard lake-front lot. If this property was not present in a summer village, then reference was made to a **lake-front** residence as similar as possible to the one described. Additionally, for summer villages, separate data were requested on a **permanently** occupied residence and a **seasonally** occupied residence (the latter being a residence occupied in total for less than six months in a year).

The basic property definition used for urbans also applied to rural municipalities. However, data were requested for two types of rural properties: i) a three-acre parcel, and ii) a standard residential lot in either a designated hamlet or other unincorporated "urban community."

Selection of the particular residential property or properties was locally determined. The data reported in each case is broadly comparable to the extent that each sample property conforms to the specifications of the defined property. Some variability due to the selection factor is inevitable, but the intent of the sample property specification was to limit the influence of this factor to minor proportions.

Step 2: Secondly, ensure the properties you are comparing have similar types of taxes and costs.

Apart from the property selection factor discussed in Step 1, you should be comparing properties with similar types of taxes. As noted in Part I: Survey Summary and in Appendix 1, there are two types of property costs and utility charges. Thus, for example, comparable properties should either all have, or not have, special levies or solid waste charges.

The comparability of taxation levels may be influenced by any one or more of the following factors:

i) the currency of the property assessment value, and/or
ii) the presence or absence of special assessments and local improvements, i.e.: special municipal levies, and/or
iii) the incidence of extraordinary or other special requisitions, e.g. by a hospital district authority.

Any remaining variability can be interpreted as being a function of differences in:

i) the range of tax – supported services provided by the municipality
ii) the level at which these services are provided
iii) the method of service-delivery, e.g. volunteers/community associations, or full-time municipal staff; private contractors or municipal staff; and
iv) the financing approach, e.g. general benefit versus property-owner benefit, and the associated tax burden; or pay-as-you-go capital works financing versus debenturing.

The general fiscal policies of a municipality may also have a significant bearing on the level of taxation. For example, the level and utilization of capital or operating reserves. Similarly, the age of the municipality's infrastructure can be a major factor.

No attempt has been made in this survey to gauge such service-profile/financing strategy detail. However, its importance should be borne in mind when making comparisons between municipalities.

Step 3: Thirdly, ensure the municipalities are similar.

From Step 1 and 2 you have identified a few municipalities with similar properties and taxes. As you compare the statistics in Parts I to V, ensure the municipalities are similar too. This is done by using the municipality-wide context data and indices.

The context data are derived from sources other than the survey record sheets. They ensure some information is available for non-responding municipalities. It also assists in better explaining or understanding some more extreme differences in the reported results. These statistics include fiscal capacity indicators, assessment mix, and unit taxation levels.

Refer to the introduction of each Part and Appendix for the particular details.

4. Survey Design and Response

As in the case of the two previous survey reports, this 1987 survey covers all Alberta municipalities. Three separate surveys or records were used for: i) urban municipalities (cities, towns and villages); ii) summer villages; and iii) rural municipalities (counties, municipal districts, improvement districts and special areas). A sample of each survey is included in this User's Guide (pages 9 to 12).

The record sheets were improved by incorporating many of the municipalities' suggestions from the 1986 survey. In general, the opinions expressed were very positive with regard to the usefulness of the surveyed data. Specific uses mentioned frequently were for: general policy formulation; determination of broad taxation strategies and basic approaches to utility charging; setting rate structures; and guidance in the budgeting process.

A response to the surveys, sent out in September 1987, was requested for mid-October. Telephone contact was made with a number of non-respondents.

Response to the 1987 Survey

	Total Possible	Returns	Response Rate (%)
	#	#	%
Urbans:			
Cities	17	17	100
Towns	108	108	100
Villages	122	122	100
Summer Villages	50	28	56
Subtotal	297	275	93
Rurals:			
Counties	30	30	100
Municipal Districts	20	20	100
Improvement Districts	18	15	83
Special Areas	1	1	100
Subtotal	69	66	96
GRAND TOTAL	366	341	93

As you can see from the summary, the overall response was very high, at 93%.

5. Unreported Surveyed Information

Other information was collected in the survey. Due to time constraints some of this material is not in this report. It includes actual utility charges and pricing schedules on the sample property, details on a three-acre parcel in the rural municipalities and a seasonally-occupied residence in summer villages. This unreported information can be made available to you upon request. You can also access the Municipal Services Branch files of utility bylaws and schedules, collected for about one-third of all municipalities.

6. Imputed Responses

In consultation with 22 towns and villages, this Branch filled out their survey forms to make the data base more complete.

The necessary calculations were based on the municipalities' 1986 Residential Property Survey response. We ensured there was no general reassessment nor changes to the tax pattern for the sample property. The urban centres with an imputed survey response included 8 towns (i.e. Calmar, Coronation, Morinville, Penhold, Pincher Creek, Stony Plain, Swan Hills, Westlock) and 14 villages (i.e. Radway, Paradise Valley, Alliance, Grassy Lake, Carmangay, Strome, Kinuso, Edgerton, Duchess, Riley, Mirror, Onoway, Stirling, Forestburg).

7. Alphabetical List of Municipality Populations

The data in Parts I to V are presented by municipality from highest to lowest population. To assist you in finding a particular municipality, refer to Appendix 1. Here the municipalities are listed alphabetically, along with their populations.

8. Technical Notes and Abbreviations

The following notes help clarify some of the data deficiencies in the tables and assist you in interpretation. Listed below are points which apply generally to several tables and statistical data. Additional explanation is included in the introductions for each of the Parts and the Appendices

Averaging: The municipalities are listed in order of population size (highest to lowest). Each page has about 30 municipalities which are considered a group. In the Summary Table (Part I) for example, the average is reported for each group on each page. An overall average is also reported which means the average of all similar municipal types (for example, all towns). In all cases, the average is calculated only for the municipalities reporting data.

Blank spaces, N/A, n/a, or "0" in the tables: Throughout the report these following phrases are roughly synonymous. Not Submitted By The Municipality, Not Applicable, Not Available, or N/A. In some instances blanks are used as well as "0."

Depending on the circumstances, the data may or may not have been reported where the question was felt to be inappropriate for that municipality. Regardless of the method used to describe this situation, no data were entered. In some cases this means further refinement for the survey may be needed. In other cases, involving Summer Villages unincorporated at the time to which the data refer, such data simply did not exist. This latter

situation applies to the Summer Villages of Bondiss, Island Lake South, Jarvis Bay, Parkland Beach, and South Baptiste.

Dollar amounts: All dollar amounts refer to 1987 nominal or current dollars as reported by the municipality. However, most of the context data refer to 1986 nominal dollar amounts.

Rural utility data: Given the limited number of rural municipalities with utility systems related data on utility charges and the associated rates were not recorded in this report.

Standard measure and conversions: Metric is the standard unit of measure found in this report. The following are conversion factors into the Imperial measure for area and volume:

one hectare (ha) = 2.47 acres or 10,000 square metres
one acre (ac) = 0.4 hectares
one metre = 3.281 feet
one foot = 0.305 metres
one square metre (sq. m) = 10.764 square feet
one square foot = 0.093 square metres
one cubic metre (cu. m) = 220 gallons
1000 gallons = 4.55 cubic metres
All of the above conversions are approximates.

Abbreviations and Short Forms: Both are found throughout this report. Refer to the introductions of each Part and the Appendices for an explanation of the abbreviations and short forms found in the tables.

Any and all suggestions, comments or other queries relating to the survey should be directed to:

Director, Policy Research Services
Municipal Services Branch
Alberta Municipal Affairs
9925 - 107 Street,
Edmonton, Alberta.
T5K 2H9
Telephone: 403/427-7794, 427-2523.

9. Survey Instruments

Alberta
MUNICIPAL AFFAIRS

1987 RESIDENTIAL PROPERTY SURVEY
URBAN MUNICIPALITY RECORD SHEET

NAME OF MUNICIPALITY: _____ (Please complete)

PART A. SAMPLE RESIDENTIAL PROPERTY: Please provide information for a SAMPLE RESIDENTIAL PROPERTY representing a five to ten year-old standard project (3C)[1] bungalow; approximately 110 sq. metres (1200 sq. feet); with a single garage (attached or detached); on a standard residential lot in your municipality (see footnote).

1. ASSESSMENT (1987 Tax Year) for the SAMPLE RESIDENTIAL PROPERTY.

1.1 Year Last General Assessment became effective for taxation purposes: 19 ___

1.2 Land Assessment Value $ _____ 1.5 Year of Construction: 19 ___

1.3 Bldg./Imp. Assessment Value $ _____ 1.6 Size of Residence: _____

1.4 Total Property Assessment Value $ _____ 1.7 Size of lot: _____

2. TAXATION (1987 Tax Year) for the SAMPLE RESIDENTIAL PROPERTY.

	MILLS	TAXES
2.1 Supplementary School Taxes	_____	$ _____
2.2 Other Requisitions*	_____	$ _____
2.3 Special Assessments and Local Improvements**	n/a	$ _____
2.4 Municipal Taxes***	_____	$ _____
2.5 Total Property Taxation	_____	$ _____

* To cover Provincial Planning Fund, general and auxiliary hospitals, nursing homes and seniors foundations requisitions.

** To cover frontage taxes, special frontage assessments and special local benefit assessments where such charges apply to a majority of the properties in the municipality in the same age-range as the sample property.

*** To cover the general municipal tax levy, including any generally applied but specifically identified rates such as for recreation, fire, debt service, etc.

3. UTILITY CHARGES

Indicate the annual (i.e. 12 months accumulation) charges to the SAMPLE RESIDENTIAL PROPERTY.

3.1 Water* ..... $ _____

3.2 Sewer* ..... $ _____

3.3 Solid Waste Collection* .. $ _____

3.4 Total Charges ..... $ _____
(for above services only)

3.5 Approx. annual water consumption of residence _____ cu.m. (Conversion 1 cu.m = 35.3 cu. ft. or 220 gals. or 1000 litres.)

3.6 Approx. annual RESIDENTIAL water consumption, if available, for the ENTIRE MUNICIPALITY _____ cu. m.
N.B. This information will be used to develop another comparative statistic, e.g. consumption per capita or per dwelling.

* Do not include any charges included in property taxation.

1 The standard project home meets and occasionally exceeds minimum building requirements. The exterior usually has a typical style that is generally rectangular in shape. The floor plan is functional. Finishes are normally limited to average quality pre-manufactured or standard materials and a minimum number of decorative features may be encountered. The total finished floor area for this class generally ranges from 90 to 190 m².

4. MARKET VALUE OF PROPERTY

4.1 Estimated present market value of the SAMPLE RESIDENTIAL PROPERTY * $ _____

* It is recognized that location within certain areas, in larger municipalities especially, influences the market value of properties. Given this fact, please provide the AVERAGE market value for properties fitting the sample property description, using your own or another person's informed knowledge of local real estate values.

PART B. UTILITY RATE SCHEDULES:

5. NOTE: Please update the requested by-law and rate schedule information in effect at the end of 1986 and/or reported in last year's Residential Property Survey, either by indicating, wherever appropriate, "NO CHANGE" or by SUPPLYING AMENDED INFORMATION briefly describing the RESIDENTIAL pricing schedules presently in effect and how often you bill per year. Please attach a copy of the pertinent by-law(s) if a change has occurred. A by-law/schedule information file will be maintained for access by interested municipalities.

5.1 Water Service _____ billings/year

5.2 Sewer Service _____

5.3 Solid Waste Collection Service _____

5.4 * Please provide an annual residential water and sewer service cost on the basis of a standard annual consumption of 360 cu. metres of water (79,200 gallons) at the rate of 30 cu. metres per month (6,600 gallons per month).

Water $_____ Sewer $_____ Total $_____

PART C YOUR OPINION AND COMMENTS ON THE RESIDENTIAL PROPERTY SURVEY:

_____

_____

_____

_____

PLEASE RETURN SURVEY AND COPIES OF BY-LAWS/SCHEDULES BY OCTOBER 9, 1987
AND ADDRESS ANY INQUIRIES TO:

Municipal Services Branch, Alberta Municipal Affairs, 11th Floor, Jarvis Building
9925 - 107 Street, EDMONTON, Alberta T5K 2H9 Telephone 427-2704

THANK YOU FOR YOUR PARTICIPATION!

Alberta
MUNICIPAL AFFAIRS

1987 RESIDENTIAL PROPERTY DATA SURVEY

SUMMER VILLAGE RECORD SHEET

NAME OF MUNICIPALITY: _____ (Please complete)

PART A. SAMPLE RESIDENTIAL PROPERTY: Please provide information for a SAMPLE RESIDENTIAL PROPERTY, representing a five to ten year-old standard project (JC)[1] bungalow; approximately 110 sq. metres (1200 sq. feet); with a single garage (attached or detached); on a standard LAKEFRONT LOT. If this type of property is not found in your municipality, then refer to a lakefront residence that is as similar as possible to the one described. Please provide information for both a PERMANENTLY OCCUPIED RESIDENCE and for a SEASONALLY OCCUPIED RESIDENCE (occupied less than six months a year). (See footnote.)

1. ASSESSMENT (1987 Tax Year) for the SAMPLE RESIDENTIAL PROPERTY.

1.1 Number of PERMANENTLY OCCUPIED residences _____, and TOTAL residences _____ in municipality.

1.2 Year Last General Assessment became effective for taxation purposes: 19 ___

	PERMANENT RESIDENCE	SEASONAL RESIDENCE
1.3 Land Assessment Value	$ _____	$ _____
1.4 Bldg./Imp. Assessment Value	$ _____	$ _____
1.5 Total Property Assessment Value	$ _____	$ _____
1.6 Year of Construction:	19 ___	19 ___
1.7 Size of Residence	_____	_____
1.8 Size of Lot	_____	_____

2. TAXATION (1987 Tax Year) for the SAMPLE RESIDENTIAL PROPERTY.

	MILLS	TAXES Permanent	TAXES Seasonal
2.1 Supplementary School Taxes	_____	$ _____	$ _____
2.2 Other Requisitions*	_____	$ _____	$ _____
2.3 Special Assessments and Local Improvements**	n/a	$ _____	$ _____
2.4 Municipal Taxes***	_____	$ _____	$ _____
2.5 Total Property Taxation	_____	$ _____	$ _____

* To cover Provincial Planning Fund, general and auxiliary hospitals, nursing homes and seniors foundations requisitions.

** To cover frontage taxes, special frontage assessments and special local benefit assessments where such charges apply to a majority of the properties in the municipality in the same age-range as the sample property.

*** To cover the general municipal tax levy, including any generally applied but specifically identified rates such as for recreation, fire, debt service, etc.

---

1 The standard project home meets and occasionally exceeds minimum building requirements. The exterior usually has a typical style that is generally rectangular in shape. The floor plan is functional, finishes are normally limited to average quality pre-manufactured or standard materials and a minimum number of decorative features may be encountered. The total finished floor area for this class generally ranges from 90 to 198 m^2.

3. MARKET VALUE OF PROPERTY

3.1 Estimated present market value of the SAMPLE RESIDENTIAL PROPERTY $_____*

Permanent Residence $ _____ Seasonal Residence $ _____

* It is recognized that location within different areas of the same municipality may influence the market value of properties. Given this fact, please provide the AVERAGE market values for properties fitting the sample property description, using your own or another person's informed knowledge of local real estate values.

PART B. IN YOUR OPINION: With reference to the 1986 Residential Property Survey.

4.1 Was last year's survey report shared with (check):

Council: Yes ___, or No ___; Local Media: Yes ___, or No ___.

Administration: Yes ___, or No ___.

4.2 How would you rate the value/usefulness of the report? (check):

High ___; Moderate ___; Low ___; Nil ___.

4.3 How was the report actually used by the Administration: _____

by the Council: _____

4.4 How could the scope/content/wording/timing of the survey and report be improved to enhance its usefulness? _____

4.5 How often should the survey be repeated? (check):

Every year ___; Every few years ___; Not at all ___.

PLEASE RETURN SURVEY BY **OCTOBER 9, 1987**
AND ADDRESS ANY INQUIRIES TO:

Municipal Services Branch, Alberta Municipal Affairs, 11th Floor, Jarvis Building
9925 - 107 Street, EDMONTON, Alberta T5K 2H9 Telephone: 427-7794

THANK YOU FOR YOUR PARTICIPATION!

Alberta
MUNICIPAL AFFAIRS

1987 RESIDENTIAL PROPERTY SURVEY
RURAL MUNICIPALITY RECORD SHEET

NAME OF MUNICIPALITY: _____ (Please complete)

PART A. SAMPLE RESIDENTIAL PROPERTY: Please provide information for a SAMPLE RESIDENTIAL PROPERTY representing a five to ten year old standard project (3C)[1] bungalow; approximately 110 sq. metres (1200 sq. feet); with a single garage (attached or detached); located on both (a) a three acre parcel and (b) a standard residential lot in a designated hamlet preferably, or in another unincorporated urban community within your municipality (see footnote).

PLEASE INDICATE NAME OF HAMLET_____ and its population_____

1. ASSESSMENT (1987 Tax Year) for the SAMPLE RESIDENTIAL PROPERTY.

1.1 Year Last General Assessment became effective for taxation purposes: 19___

	3 Acre Parcel	Hamlet
1.2 Land Assessment Value	$ _____	$ _____
1.3 Bldg./Imp. Assessment Value	$ _____	$ _____
1.4 Total Property Assessment Value	$ _____	$ _____
1.5 Year of Construction:	_____	$ _____
1.6 Size of Residence:	_____	$ _____
1.7 Size of lot:	_____	$ _____

2. TAXATION (1987 Tax Year) for the SAMPLE RESIDENTIAL PROPERTY.

	MILLS	TAXES 3 Acre Parcel	TAXES Hamlet
2.1 Supplementary School Taxes	_____	$ _____	_____
2.2 Other Requisitions*	_____	$ _____	_____
2.3 Special Assessments and Local Improvements**	n/a	$ _____	_____
2.4 Municipal Taxes***	_____	$ _____	_____
2.5 Total Property Taxation	_____	$ _____	$ _____

* To cover Provincial Planning Fund, general and auxiliary hospitals, nursing homes and seniors foundations requisitions.

** To cover frontage taxes, special frontage assessments and special local benefit assessments where such charges apply to a majority of the properties in the municipality in the same age range as the sample property.

*** To cover the general municipal tax levy, including any generally applied but specifically identified rates such as for recreation, fire, debt service, etc.

---

1 The standard project home meets and occasionally exceeds minimum building requirements. The exterior usually has a typical style that is generally rectangular in shape. The floor plan is functional, finishes are normally limited to average quality pre manufactured or standard materials and a minimum number of decorative features may be encountered. The total finished floor area for this class generally ranges from 90 to 180 m^2.

3. UTILITY CHARGES

Where applicable, indicate the annual (i.e. 12 months accumulation) charges to the Sample Residential Property in the Hamlet.

3.1 Water* ..... $ _____

3.2 Sewer* ..... $ _____

3.3 Solid Waste Collection* .. $ _____

3.4 Total Charges $ _____
(for above services only)

* Do not include any charges included in property taxation.

3.5 Briefly describe the RESIDENTIAL pricing schedules presently in effect in the HAMLET for:

Water service_____

Sewer service_____

Solid Waste Collection service_____

4. MARKET VALUE OF PROPERTY

4.1 Estimated present market value of the SAMPLE RESIDENTIAL PROPERTY *

3 Acre Parcel $ _____ Hamlet/Community $ _____

* It is recognized that location within different areas of the same municipality influence the market value of properties. Given this fact, please provide the AVERAGE market values for properties fitting the sample property description; using your own or another person's informed knowledge of local real estate values.

PART B. IN YOUR OPINION: With reference to the 1986 Residential Property Survey.

5.1 Was last year's survey report shared with (check)

Council: Yes ____, or No ____; Local Media: Yes ____, or No ____

Administration: Yes ____, or No ____.

5.2 How would you rate the value/usefulness of the report? (check)

High ____; Moderate ____; Low ____; Nil ____.

5.3 How was the report actually used by the Administration _____

by the Council _____

5.4 How could the scope/content/wording/timing of the survey and report be improved to enhance its usefulness? _____

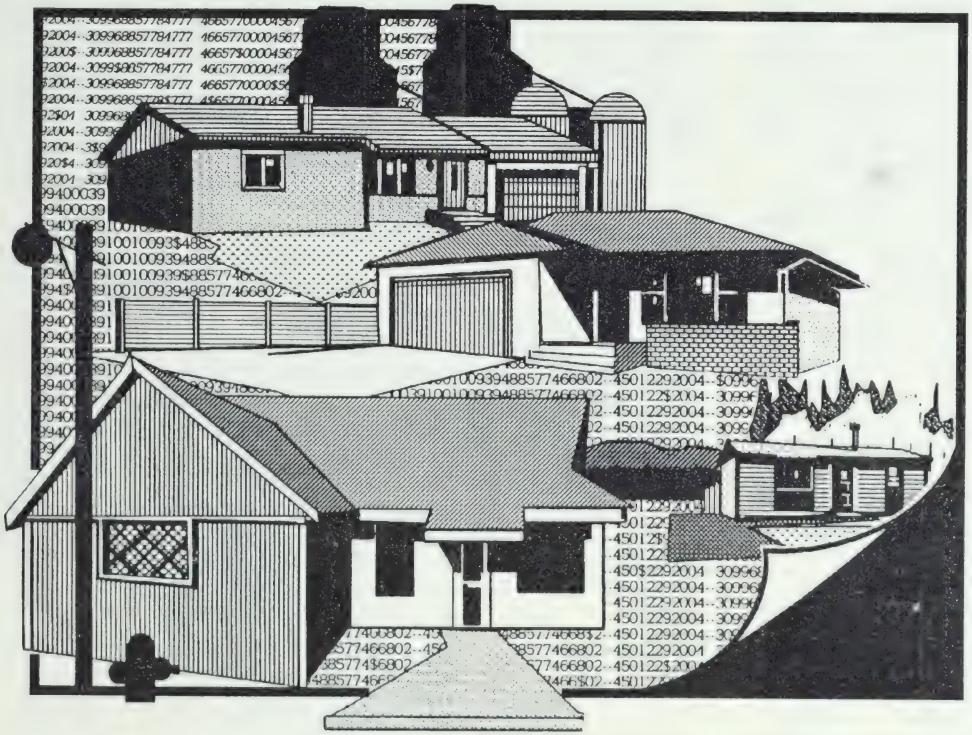
5.5 How often should the survey be repeated? (check)

Every year ____, Every few years ____, Not at all ____

PLEASE RETURN SURVEY BY OCTOBER 9, 1987
AND ADDRESS ANY INQUIRIES TO

Municipal Services Branch, Alberta Municipal Affairs, 11th floor, Jarvis Building
9925 - 107 Street, EDMONTON, Alberta T5K 2H9 Telephone: 427-7794

THANK YOU FOR YOUR PARTICIPATION!



PART I: SURVEY SUMMARY

PART I: SURVEY SUMMARY

Introduction

Property taxes and utility charges data from the survey are described and presented in this part.

For each sample property surveyed, **total property taxation** is broken down into its major components:

- special municipal levies or assessments;
- general purposes municipal taxes;
- supplementary school requisitions; and
- other requisitions (e.g. for planning, hospitals).

The **special municipal levies** relate to local benefit assessments and frontage charges. While most common in urban centres, they are usually restricted to parts of a municipality. They may apply, among other items, to: curb, gutter and sidewalk improvements; paving projects; lane lighting; water supply; and sewage collection.

General municipal taxes are based on a mill rate levy which applies across the board for all residential taxpayers in a municipality. These may include special operating or capital levies, earmarked for application to a specified function (e.g. debt reduction, recreation), but applied evenly across all taxable properties in a municipality.

Taken together, the special municipal levies and the general municipal taxes constitute **total municipal taxation**.

In all cases requisitions are collected by a municipality for another local government authority. The major requisition for residential property-owners is for **supplementary school purposes**. (Non-residential property owners are also subject to an additional requisition based on the School Foundation Program Fund levy). The school taxes paid in a municipality are determined by the local school authority(s). This is based on the extent to which that jurisdiction feels the need, or chooses, to supplement the provincial grant revenue. The provincial grants are intended to ensure the same basic (foundation) level of education across Alberta. The amount of supplementary school taxation is also a function of the school jurisdiction's assessment base. As for municipalities, some school jurisdictions are better endowed than others in terms of the extent and mix of assessment. As a result, the same requisition amount can translate into very different supplementary school taxes for otherwise similar residential taxpayers located in different jurisdictions.

Other requisitions are normally quite minor in significance in comparison with those for supplementary school purposes. They relate to requisitions for the Provincial Planning Fund, general and auxiliary hospitals, nursing homes, and senior citizen foundations.

Utility service charges are normally an added cost in most urban communities. Usually the utility charges recover operating costs (including any debt service charges). Occasionally they may also cover the buildup of reserves for future renovation or replacement works. Total utility charges covers water, sewer, solid waste collection and disposal. The latter service costs are often covered by general municipal taxation.

The **water and sewer charges** have been calculated from the municipalities' 1987 rates for a standard annual consumption value. This standardization smooths out the influence of different consumption patterns and household sizes. The standard annual volume is 360 cubic metres of water (79,200 gallons). Sewer charges are generally tied to water consumption or are charged at a specified percentage of the water bill.

Municipalities are encouraged to operate their water and sewer utilities as self-financing enterprises. However, many choose to set their rates so that part of the costs have to be covered by general taxation. This practice raises the importance of **total aggregate local government costs** (being the sum of utility charges and property taxation) in any comparative analysis. Along with the aggregate perspective provided in Table I, the relative importance of each of the two major cost components is presented.

Two main summary statistics produced in Table I use market value. Total property taxation and aggregate local government costs are related to the reported **market value** of the sample property. However, some municipalities did not report market value information because of limited real estate activity

in such properties in their area. Some municipalities have also communicated a reticence to provide, or a difficulty in establishing, reliable market values, under prevailing recessionary conditions. In many cases therefore the figures reported should be treated as more of a "guesstimate" than a firm estimate.

Supplementary information on tax or cost incidence in relation to market value is presented in **Appendix 2**. This is based on an analysis of house price and taxes data published quarterly by Royal LePage for a large number of Canadian centres. It includes 13 neighbourhoods in Calgary, and seven in Edmonton, along with 11 other large Alberta centres. The information presented is for a detached bungalow similar to the standard sample property for this report.

The data used to calculate the percentages in Table I are found in other parts of this report. The various taxation components and market values are specified in Appendix 1, while the utility charge components are detailed in Part V.

The only context data presented in Table I are the **official 1987 populations** and the **service centre classifications**. The service centre classification can assist in your comparisons by ensuring further municipal similarity. These have been derived from **A Spatial Analysis of Service Centres in Alberta**, 1986 by Wayne K. Davies, Professor of Geography, University of Calgary (April, 1987). The eight classifications, in order of importance are listed below:

METRO: - metropolitan (Calgary;Edmonton),
REG: - regional service centre
S. REG: - sub-regional service centre
DIST.: - district service centre
S. DIST: - sub-district service centre
L. LOCAL: - large local service centre
LOCAL: - local service centre
MINOR: - minor service centre.

PART I: USER'S AND TECHNICAL NOTES
SURVEY SUMMARY

• Expect to see similar sized (pop.) centres with the same classification.

• Alberta Municipal Affairs (Nov. '87)

• Components of Total Property Tax of the sample bungalow for each municipality.

• Compare the total and these percentages with other municipalities to appreciate the tax burden and where the tax dollars go.

• See last column and text below.

• Composed of the annual utility charges on the sample property.

• Compare the total and these percentages.

• Composed of annual total costs of both property tax and utility charges.

• Compare the total and these percentages.

• The higher the number, the greater the tax/cost burden in relation to market value of the bungalow.

Municipality	Service Centre Type	1987 Official Population	Market Value ($ 1987)	Sample Property Tax, 1987 Tax Year: Total Prop. Tax ($)	Special Levies (%)	Supple. Sch. Req (%)	General Mun. Tax (%)	Other Req. (%)	Tot. Tax as % of Mkt. Value (%)	Annual Utility Charges, 1987: Total Utility ($)	Water 360 cu.m (%)	Sewer 360 cu.m (%)	Solid Waste (%)	Annual Aggregate Local Government Costs: Total Utilities & Property Tax ($)	Property Tax (%)	Utility Charges (%)	Total as a % of Mkt. Value (%)
SUMMARY OF AVERAGES																	
CITIES	n/a	93,882	80,176	1,219	7.3	43.4	53.4	1.7	1.5	448.75	66.00	28.13	16.62	1,667.79	72.97	27.03	2.1
TOWNS	n/a	2,841	72,016	1,199	15.2	35.2	56.7	3.2	1.7	441.98	64.57	27.62	15.35	1,611.09	74.36	25.64	2.3
VILLAGES	n/a	369	58,152	1,043	9.3	34.2	58.8	3.4	2.0	312.60	64.65	30.98	17.88	1,355.30	77.21	23.01	2.6
SUMMER VILLAGES	n/a	70	92,041	884	0.0	57.6	40.8	1.6	1.1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
COUNTIES	n/a	8,506	70,120	984	0.0	43.8	53.1	3.2	1.5	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MUNICIPAL DIST.	n/a	5,599	82,600	1,041	0.6	44.7	51.6	3.1	3.1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
IMPROVEMENT DIST.	n/a	4,360	71,196	666	0.0	56.7	46.6	5.0	1.1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SPECIAL AREAS	n/a	6,010	0	344	0.0	52.8	45.7	1.5	1.5	0.0	n/a	n/a	n/a	n/a	n/a	n/a	n/a

• Municipalities are listed by population (Hi to Lo).

• Appendix 1 has an alphabetical list of municipalities.

• Estimated resale value of the bungalow (as detailed in the User's Guide of this report).

• Eight economic classifications differentiate urban centres by the number and type of businesses. See introduction to Part I for details.

• Annual water and sewer service charges for a standard volume. These utility charges only apply to urban municipalities.

• Total taxes as a % of market value for the bungalow property. The tax incidence for property tax (left) and total costs (right) are shown.

• Other requisitions are taxes collected by the municipality for regional and provincial authorities (e.g. Planning Fund, auxiliary hospitals, nursing homes).

• General municipal taxes are for services benefitting all residents (e.g. police, parks).

• Supplementary school requisitions are collected by the municipality for the school authority.

• Frontage charges and local benefit assessments to property (e.g., sidewalk improvements).

• Total property tax includes requisitions, special levies and general municipal taxes on the sample bungalow.

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE I: SURVEY SUMMARY

Municipality	Service Centre Type	1987 Official Population	Market Value ($ 1987)	Sample Property Tax, 1987 Tax Year: Total Prop. Tax ($)	Special Levies (%)	Supple. Sch. Req (%)	General Mun. Tax (%)	Other Req. (%)	Tot. Tax as % of Mkt. Value (%)	Annual Utility Charges, 1987: Total Utility ($)	Water 360 cu.m (%)	Sewer 360 cu.m (%)	Solid Waste (%)	Annual Aggregate Local Government Costs: Total Utilities & Property Tax ($)	Property Tax (%)	Utility Charges (%)	Total as a % of Mkt. Value (%)
CITIES																	
CALGARY	METRO	647,285	98,000	1,221.76	0.0	47.6	51.9	0.5	1.2	427.08	58.42	41.58	0.00	1,648.84	74.10	25.90	1.7
EDMONTON	METRO	576,249	81,000	1,317.25	11.7	42.0	46.0	0.2	1.6	465.96	64.05	35.95	0.00	1,783.21	73.87	26.13	2.2
LETHBRIDGE	REG	60,610	84,500	1,036.56	0.0	50.8	46.8	2.4	1.2	403.62	47.60	29.36	23.04	1,440.18	71.97	28.03	1.7
RED DEER	REG	54,309	85,000	1,177.08	0.4	45.0	54.0	0.6	1.4	315.36	52.44	31.58	15.98	1,492.44	78.87	21.13	1.8
MEDICINE HAT	REG	41,804	75,500	805.48	1.0	60.2	35.8	2.9	1.1	224.88	41.04	28.28	30.68	1,030.36	78.17	21.83	1.4
ST. ALBERT	REG	37,008	73,000	1,436.64	0.0	38.7	60.3	1.0	2.0	312.48	60.83	39.17	0.00	1,749.12	82.14	17.86	2.4
FORT MCMURRAY	REG	34,949	100,000	1,995.19	0.0	34.1	65.8	0.0	2.0	384.96	80.52	19.48	0.00	2,380.15	83.83	16.17	2.4
URBAN STRATHCONA*	REG	30,186	90,000	1,338.53	0.0	47.5	52.3	0.2	1.5	420.57	57.28	42.72	0.00	1,759.10	76.09	23.91	2.0
GRANDE PRAIRIE	REG	26,471	79,000	1,427.22	0.0	43.9	54.4	1.6	1.8	569.48	73.98	26.02	0.00	1,996.70	71.48	28.52	2.5
LEDUC	S.REG	13,126	75,000	1,248.67	0.0	43.8	51.5	4.7	1.7	542.10	75.21	24.79	0.00	1,790.77	69.73	30.27	2.4
CAMROSE	S.REG	12,968	70,000	1,279.55	0.0	38.4	58.8	2.8	1.8	447.00	86.58	13.42	0.00	1,726.55	74.11	25.89	2.5
FORT SASKTCHWN.	S.REG	11,983	69,000	1,081.74	0.0	54.8	44.4	0.8	1.6	465.00	70.86	29.14	0.00	1,546.74	69.94	30.06	2.2
SPRUCE GROVE	S.REG	11,918	80,000	1,192.51	0.0	40.4	59.0	0.5	1.5	451.32	60.38	22.60	17.02	1,643.83	72.54	27.46	2.1
AIRDRIE	DIST	10,461	75,000	1,037.94	0.0	34.4	64.1	1.5	1.4	565.02	67.36	32.64	0.00	1,602.96	64.75	35.25	2.1
LLOYDMINSTER	S.REG	10,201	88,000	951.29	0.0	42.0	55.0	3.0	1.1	802.38	77.01	19.25	3.74	1,753.67	54.25	45.75	2.0
WETASKIWIN	S.REG	10,103	70,000	1,168.09	0.0	41.0	57.5	1.4	1.7	428.01	78.28	12.45	9.27	1,596.10	73.18	26.82	2.3
DRUMHELLER	REG	6,366	70,000	1,008.03	15.8	32.3	49.9	2.0	1.4	403.60	70.27	29.73	0.00	1,411.63	71.41	28.59	2.0
ALL CITIES AVERAGE		**93,882**	**80,176**	**1,219.03**	**7.3**	**43.4**	**53.4**	**1.7**	**1.5**	**448.75**	**66.00**	**28.13**	**16.62**	**1,667.79**	**72.97**	**27.03**	**2.1**

* Includes Sherwood Park — Urban Service Area

TABLE I: SURVEY SUMMARY

				Sample Property Tax, 1987 Tax Year						Annual Utility Charges, 1987				Annual Aggregate Local Government Costs			
Municipality	Service Centre Type	1987 Official Population	Market Value ($ 1987)	Total Prop. Tax ($)	Special Levies (%)	Supple. Sch. Req (%)	General Mun. Tax (%)	Other Req. (%)	Tot. Tax as % of Mkt. Value (%)	Total Utility ($)	Water 360 cu.m (%)	Sewer 360 cu.m (%)	Solid Waste (%)	Total Utilities & Property Tax ($)	Property Tax (%)	Utility Charges (%)	Total as a % of Mkt. Value (%)
TOWNS																	
BROOKS	S.REG	9,464	95,000	1,374.93	0.0	48.2	51.1	0.7	1.4	228.42	49.30	27.06	23.64	1,603.35	85.75	14.25	1.7
HINTON	S.REG	8,629	95,000	1,319.75	0.0	38.1	60.2	1.7	1.4	159.00	62.26	37.74	0.00	1,478.75	89.25	10.75	1.6
EDSON	S.REG	7,323	75,000	970.04	0.0	34.1	61.5	4.4	1.3	374.52	46.33	37.65	16.02	1,344.56	72.15	27.85	1.8
CROWSNEST PASS	DIST	6,912	65,000	1,007.62	4.0	32.7	59.1	4.2	1.6	372.00	38.71	32.26	29.03	1,379.62	73.04	26.96	2.1
TABER	S.REG	6,382	76,000	951.78	0.0	41.0	57.0	2.0	1.3	334.08	58.69	30.53	10.78	1,285.86	74.02	25.98	1.7
PEACE RIVER	S.REG	6,355	79,000	850.99	0.0	48.0	48.0	4.0	1.1	593.10	77.25	6.57	16.19	1,444.09	58.93	41.07	1.8
LACOMBE	S.REG	6,080	68,000	1,058.70	0.0	29.7	69.4	0.9	1.6	476.75	78.43	21.57	0.00	1,535.45	68.95	31.05	2.3
STONY PLAIN	DIST	5,802	72,000	1,296.41	0.0	35.3	63.6	1.1	1.8	445.56	79.32	20.68	0.00	1,741.97	74.42	25.58	2.4
WHITECOURT	DIST	5,737	85,000	766.33	0.0	52.1	45.8	2.0	0.9	430.68	54.05	33.69	12.26	1,197.01	64.02	35.98	1.4
BONNYVILLE	S.REG	5,575	80,000	1,424.34	11.8	37.6	47.9	2.8	1.8	475.20	60.00	40.00	0.00	1,899.54	74.98	25.02	2.4
SLAVE LAKE	DIST	5,538	100,000	1,351.98	0.0	36.0	62.1	1.9	1.4	357.00	57.14	42.86	0.00	1,708.98	79.11	20.89	1.7
OKOTOKS	DIST	5,522	81,000	1,494.07	0.0	46.6	51.4	2.0	1.8	367.20	44.44	37.58	17.97	1,861.27	80.27	19.73	2.3
INNISFAIL	S.REG	5,513	71,500	884.99	0.7	37.5	57.8	4.0	1.2	315.12	60.55	24.22	15.23	1,200.11	73.74	26.26	1.7
PONOKA	S.REG	5,473	75,000	1,248.38	17.0	36.9	43.2	2.9	1.7	268.80	77.68	22.32	0.00	1,517.18	82.28	17.72	2.0
MORINVILLE	DIST	5,407	50,000	1,408.84	0.0	45.3	53.5	1.3	2.8	503.48	69.61	30.39	0.00	1,912.32	73.67	26.33	3.8
DRAYTON VALLEY	S.REG	5,290	84,000	1,328.36	0.0	34.9	63.9	1.2	1.6	494.16	62.45	37.55	0.00	1,822.52	72.89	27.11	2.2
VEGREVILLE	S.REG	5,276	63,000	1,092.70	0.0	38.3	61.2	0.6	1.7	703.33	82.24	17.76	0.00	1,796.03	60.84	39.16	2.9
ROCKY MTN. HOUSE	S.REG	5,261	80,000	1,124.49	0.0	22.3	75.9	1.8	1.4	311.54	60.61	39.39	0.00	1,436.03	78.31	21.69	1.8
STETTLER	S.REG	5,147	75,000	1,350.79	1.9	45.7	49.5	3.0	1.8	498.00	83.13	16.87	0.00	1,848.79	73.06	26.94	2.5
ST. PAUL	S.REG	5,128	80,000	1,107.40	0.0	37.4	60.0	2.6	1.4	444.96	66.67	33.33	0.00	1,552.36	71.34	28.66	1.9
HIGH RIVER	S.REG	5,096	88,000	1,174.93	0.0	46.5	51.5	2.0	1.3	402.00	47.76	35.82	16.42	1,576.93	74.51	25.49	1.8
OLDS	S.REG	5,005	65,000	1,030.75	0.0	30.7	64.7	4.6	1.6	478.20	72.40	18.82	8.78	1,508.95	68.31	31.69	2.3
COALDALE	DIST	4,811	70,000	1,201.84	0.0	46.0	50.7	3.3	1.7	355.91	46.05	30.34	23.60	1,557.75	77.15	22.85	2.2
WAINWRIGHT	DIST	4,665	82,000	1,037.19	0.0	38.2	60.5	1.4	1.3	328.32	86.84	13.16	0.00	1,365.51	75.96	24.04	1.7
WESTLOCK	S.REG	4,463	55,000	997.82	0.0	36.5	61.7	1.8	1.8	295.20	80.00	20.00	0.00	1,293.02	77.17	22.83	2.4
COCHRANE	DIST	4,337	95,000	907.89	0.0	49.8	48.2	2.0	1.0	373.80	65.01	22.15	12.84	1,281.69	70.84	29.16	1.3
CANMORE	DIST	4,304	90,000	1,206.26	0.0	40.2	56.4	3.4	1.3	328.20	43.14	42.23	14.63	1,534.46	78.61	21.39	1.7
VERMILION	S.REG	4,259	77,000	1,123.65	0.0	37.4	60.8	1.8	1.5	420.48	69.75	14.27	15.98	1,544.13	72.77	27.23	2.0
BEAUMONT	S.DIST	3,996	76,900	1,202.72	0.0	39.8	59.1	1.2	1.6	537.60	67.70	32.30	0.00	1,740.32	69.11	30.89	2.3
BARRHEAD	S.REG	3,991	73,000	1,103.17	0.0	39.9	58.2	2.0	1.5	396.00	66.67	33.33	0.00	1,499.17	73.59	26.41	2.1
TOWNS (GROUP I) AVG.		**5,558**	**77,380**	**1,146.64**	**7.1**	**39.4**	**57.1**	**2.3**	**1.5**	**402.29**	**63.81**	**28.41**	**16.67**	**1,548.92**	**73.97**	**26.03**	**2.1**
ALL TOWNS AVERAGE		**2,841**	**72,016**	**1,199.11**	**14.8**	**35.2**	**56.7**	**3.2**	**1.7**	**411.98**	**64.57**	**27.62**	**15.35**	**1,611.09**	**74.36**	**25.64**	**2.3**

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SYLVAN LAKE	DIST	3,937	65,000	1,071.35	9.8	28.1	53.1	9.0	1.6	258.76	66.36	33.64	0.00	1,330.11	80.55	19.45	2.0
REDCLIFF	S.DIST	3,834	70,000	1,201.40	0.0	34.8	56.9	8.2	1.7	293.40	47.69	31.98	20.33	1,494.80	80.37	19.63	2.1
PINCHER CREEK	DIST	3,800	90,000	1,213.89	0.0	32.7	65.5	1.8	1.3	441.00	38.78	40.27	20.95	1,654.89	73.35	26.65	1.8
DEVON	DIST	3,691	80,000	1,411.29	0.0	48.3	51.1	0.6	1.8	444.11	63.52	36.48	0.00	1,855.40	76.06	23.94	2.3
GRAND CENTRE	S.REG	3,655	95,000	1,346.25	16.0	37.6	44.6	1.7	1.4	475.20	66.67	33.33	0.00	1,821.45	73.91	26.09	1.9
GRANDE CACHE	DIST	3,646	55,000	1,143.59	0.0	27.8	70.9	1.3	2.1	255.24	66.67	33.33	0.00	1,398.83	81.75	18.25	2.5
STRATHMORE	DIST	3,544	79,800	1,554.66	0.0	21.5	76.2	2.4	1.9	396.45	76.34	23.66	0.00	1,951.11	79.68	20.32	2.4
CARDSTON	DIST	3,497	62,477	934.03	0.0	31.4	64.4	4.1	1.5	667.44	46.39	41.75	11.87	1,601.47	58.32	41.68	2.6
CLARESHOLM	S.REG	3,382	82,000	1,237.66	0.0	44.0	47.9	8.1	1.5	331.80	45.75	32.55	21.70	1,569.46	78.86	21.14	1.9
THREE HILLS	DIST	3,324	75,000	1,114.57	0.0	38.8	58.5	2.7	1.5	490.80	85.33	14.67	0.00	1,605.37	69.43	30.57	2.1
FAIRVIEW	DIST	3,281	77,000	1,345.00	9.6	41.1	46.1	3.2	1.7	516.00	76.74	11.63	11.63	1,861.00	72.27	27.73	2.4
COLD LAKE	DIST	3,189	90,000	1,179.32	0.0	43.6	55.6	0.7	1.3	480.00	50.00	50.00	0.00	1,659.32	71.07	28.93	1.8
DIDSBURY	DIST	3,184	75,000	1,127.52	0.0	35.6	35.6	28.8	1.5	418.80	65.62	28.65	5.73	1,546.32	72.92	27.08	2.1
FORT MACLEOD	DIST	3,123	75,000	1,244.57	0.0	37.0	59.7	3.3	1.7	396.00	56.82	28.79	14.39	1,640.57	75.86	24.14	2.2
HANNA	DIST	3,017	80,000	1,238.40	0.0	20.8	77.3	1.9	1.5	496.50	68.58	12.08	19.34	1,734.90	71.38	28.62	2.2
HIGH LEVEL	DIST	3,004	41,230	857.60	0.0	45.4	47.2	7.4	2.1	696.00	75.86	10.34	13.79	1,553.60	55.20	44.80	3.8
RAYMOND	S.DIST	2,957	64,600	882.22	0.0	35.5	59.2	5.3	1.4	270.00	77.78	22.22	0.00	1,152.22	76.57	23.43	1.8
HIGH PRAIRIE	DIST	2,817	79,000	1,556.21	24.7	27.0	45.0	3.3	2.0	464.40	89.66	10.34	0.00	2,020.61	77.02	22.98	2.6
GRIMSHAW	DIST	2,579	76,500	1,668.61	33.9	22.8	40.8	2.5	2.2	416.32	76.77	8.53	14.70	2,084.93	80.03	19.97	2.7
LAC LA BICHE	DIST	2,553	90,000	1,405.46	0.0	37.9	60.3	1.8	1.6	456.48	40.00	60.00	0.00	1,861.94	75.48	24.52	2.1
SWAN HILL	DIST	2,407	70,000	1,669.59	0.0	13.5	84.5	2.0	2.4	430.44	69.19	16.87	13.94	2,100.03	79.50	20.50	3.0
GIBBONS	S.DIST	2,335	63,500	1,231.20	0.0	38.9	59.6	1.5	1.9	633.48	71.49	16.22	12.29	1,864.68	66.03	33.97	2.9
VALLEYVIEW	DIST	2,218	78,500	1,425.91	15.6	22.7	59.5	2.2	1.8	448.80	78.61	21.39	0.00	1,874.71	76.06	23.94	2.4
OX CREEK	S.DIST	2,068	80,000	991.53	0.0	31.7	67.0	1.4	1.2	276.00	38.91	27.17	33.91	1,267.53	78.23	21.77	1.6
REDWATER	DIST	2,024	56,000	1,150.60	16.3	40.1	40.4	3.2	2.1	400.32	91.01	8.99	0.00	1,550.92	74.19	25.81	2.8
ATHABASCA	S.REG	1,970	80,000	1,389.70	9.4	36.3	51.9	2.5	1.7	316.01	71.43	28.57	0.00	1,705.71	81.47	18.53	2.1
BEAVERLODGE	DIST	1,808	55,000	1,126.69	33.6	37.1	26.8	2.5	2.0	360.00	86.67	13.33	0.00	1,486.69	75.79	24.21	2.7
RIMBEY	DIST	1,748	65,000	1,278.08	14.1	28.4	55.9	1.6	2.0	192.00	62.50	37.50	0.00	1,470.08	86.94	13.06	2.3
SUNDRE	DIST	1,732	65,000	851.27	0.0	38.7	56.7	4.6	1.3	372.00	25.81	74.19	0.00	1,223.27	69.59	30.41	1.9
PROVOST	DIST	1,725	90,000	1,237.62	0.0	37.8	60.8	1.4	1.4	433.20	77.84	22.16	0.00	1,670.82	74.07	25.93	1.9
TOWNS (GROUP II) AVG.		**2,868**	**73,520**	**1,236.19**	**18.3**	**33.9**	**56.0**	**4.0**	**1.7**	**417.57**	**65.16**	**27.69**	**16.51**	**1,653.76**	**74.73**	**25.27**	**2.3**
ALL TOWNS AVERAGE		**2,841**	**72,016**	**1,199.11**	**14.8**	**35.2**	**56.7**	**3.2**	**1.7**	**411.98**	**64.57**	**27.62**	**15.35**	**1,611.09**	**74.36**	**25.64**	**2.3**

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BLACKFALDS	L.LOCAL	1,688	72,000	1,056.41	0.0	28.2	71.1	0.7	1.5	447.60	44.50	23.32	32.17	1,504.01	70.24	29.76	2.1
MAGRATH	S.DIST	1,637	50,000	827.15	0.0	37.9	57.2	5.0	1.7	303.00	79.21	20.79	0.00	1,130.15	73.19	26.81	2.3
LAMONT	S.DIST	1,576	68,000	1,324.98	0.0	41.0	57.5	1.5	1.9	624.70	78.60	11.79	9.60	1,949.68	67.96	32.04	2.9
PICTURE BUTTE	S.DIST	1,576	55,000	1,162.55	0.0	34.5	63.3	2.3	2.1	294.00	61.22	22.45	16.33	1,456.55	79.82	20.18	2.6
BOW ISLAND	S.DIST	1,566	85,000	1,121.10	1.2	38.1	59.3	1.3	1.3	467.40	66.62	17.97	15.40	1,588.50	70.58	29.42	1.9
NANTON	DIST	1,564	57,500	962.50	0.0	42.3	52.5	5.3	1.7	444.80	56.83	32.37	10.79	1,407.30	68.39	31.61	2.4
MILLET	L.LOC	1,540	65,000	1,474.25	15.7	32.1	50.6	1.7	2.3	299.40	64.93	35.07	0.00	1,773.65	83.12	16.88	2.7
CARSTAIRS	S.DIST	1,498	55,000	1,241.30	6.7	27.4	64.0	1.9	2.3	387.60	78.33	21.67	0.00	1,628.90	76.20	23.80	3.0
PENHOLD	L.LOC	1,495	60,000	1,034.92	0.0	37.3	61.0	1.8	1.7	513.00	36.26	54.39	9.36	1,547.92	66.86	33.14	2.6
TOFIELD	DIST	1,483	62,500	1,467.13	10.9	32.7	52.5	3.9	2.3	326.64	77.96	11.02	11.02	1,793.77	81.79	18.21	2.9
BLACK DIAMOND	LOCAL	1,455	58,000	1,275.14	0.0	36.2	60.2	3.6	2.2	262.80	66.89	33.11	0.00	1,537.94	82.91	17.09	2.7
VULCAN	DIST	1,420	75,000	1,291.02	0.8	30.8	66.6	1.8	1.7	346.38	70.21	10.91	18.88	1,637.40	78.85	21.15	2.2
CROSSFIELD	S.DIST	1,417	74,000	815.51	0.0	41.4	49.6	9.0	1.1	364.50	66.67	33.33	0.00	1,180.01	69.11	30.89	1.6
MAYERTHORPE	DIST	1,414	70,000	1,579.34	25.6	23.5	47.2	3.8	2.3	503.40	69.03	22.03	8.94	2,082.74	75.83	24.17	3.0
BON ACCORDE	LOCAL	1,355	43,000	1,218.35	0.0	35.3	33.6	31.1	2.8	552.00	65.22	23.91	10.87	1,770.35	68.82	31.18	4.1
CORONATION	DIST	1,310	65,000	1,251.25	27.1	17.1	54.6	1.2	1.9	240.00	75.00	25.00	0.00	1,491.25	83.91	16.09	2.3
ELK POINT	DIST	1,300	85,200	988.68	0.0	35.2	61.0	3.9	1.2	619.20	58.70	31.61	9.69	1,607.88	61.49	38.51	1.9
TURNER VALLEY	S.DIST	1,298	55,000	1,031.75	0.0	43.1	52.6	4.4	1.9	318.00	63.21	36.79	0.00	1,349.75	76.44	23.56	2.5
SEXSMITH	S.DIST	1,256	74,000	1,945.87	19.4	32.4	45.9	2.4	2.6	300.00	60.00	40.00	0.00	2,245.87	86.64	13.36	3.0
WEMBLEY	L.LOC	1,227	62,000	918.96	0.0	60.7	36.9	2.4	1.5	240.00	60.00	40.00	0.00	1,158.96	79.29	20.71	1.9
BASSANO	DIST	1,186	75,000	909.81	0.0	32.4	66.0	1.6	1.2	210.00	60.00	40.00	0.00	1,119.81	81.25	18.75	1.5
FALHER	S.DIST	1,178	78,000	1,338.86	0.0	43.6	54.0	2.5	1.7	617.10	78.22	14.97	6.81	1,955.96	68.45	31.55	2.5
VIKING	DIST	1,160	79,000	1,776.25	18.2	26.6	54.4	0.9	2.2	606.72	65.27	17.80	16.93	2,382.97	74.54	25.46	3.0
CALMAR	S.DIST	1,160	52,000	1,238.79	0.0	44.7	53.2	2.1	2.4	750.36	72.52	18.93	8.56	1,989.15	62.28	37.72	3.8
MANNING	DIST	1,144	78,000	862.68	23.1	42.7	29.6	4.7	1.1	586.80	87.73	12.27	0.00	1,449.48	59.52	40.48	1.9
TWO HILLS	DIST	1,141	66,000	1,353.59	14.4	24.7	56.6	4.4	2.1	304.56	58.63	41.37	0.00	1,658.15	81.63	18.37	2.5
BRUDERHEIM	L.LOCAL	1,131	55,000	1,215.66	0.0	31.6	66.9	1.5	2.2	714.00	61.51	25.21	13.28	1,929.66	63.00	37.00	3.5
SPIRIT RIVER	DIST	1,086	75,000	1,003.35	0.0	42.1	56.8	1.1	1.3	632.20	67.86	23.60	8.54	1,635.55	61.35	38.65	2.2
RAINBOW LAKE	LOCAL	1,043	130,000	1,764.50	0.0	40.9	58.2	1.0	1.4	396.00	81.82	18.18	0.00	2,160.50	81.67	18.33	1.7
SMOKY LAKE	DIST	1,036	70,000	734.48	0.0	49.6	42.3	8.1	1.0	314.40	80.92	19.08	0.00	1,048.88	70.03	29.97	1.5
TOWNS (GROUP III) AVG.		**1,345**	**68,307**	**1,206.20**	**14.8**	**36.2**	**54.5**	**3.9**	**1.8**	**432.89**	**67.13**	**25.97**	**12.95**	**1,639.09**	**73.50**	**26.50**	**2.5**
ALL TOWNS AVERAGE		**2,841**	**72,016**	**1,199.11**	**14.8**	**35.2**	**56.7**	**3.2**	**1.7**	**411.98**	**64.57**	**27.62**	**15.35**	**1,611.09**	**74.36**	**25.64**	**2.3**

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KILLAM	S.DIST	1,032	75,000	1,250.36	3.6	24.7	69.9	1.7	1.7	330.00	54.55	18.18	27.27	1,580.36	79.12	20.88	2.1
CASTOR	S.DIST	1,030	65,000	1,117.58	0.0	18.1	80.8	1.0	1.7	468.36	76.04	16.27	7.69	1,585.94	70.47	29.53	2.4
OYEN	S.DIST	1,005	85,000	1,612.02	0.0	42.4	55.4	2.2	1.9	747.60	65.81	19.74	14.45	2,359.62	68.32	31.68	2.8
MCLENNAN	S.DIST	993	60,000	1,338.47	11.3	33.4	53.7	1.7	2.2	434.04	83.41	16.59	0.00	1,772.51	75.51	24.49	3.0
VAUXHALL	S.DIST	991	58,000	1,624.27	32.3	23.0	43.5	1.1	2.8	343.80	58.12	20.94	20.94	1,968.07	82.53	17.47	3.4
BOWDEN	L.LOCAL	967	65,000	1,167.45	12.1	26.7	60.5	0.7	1.8	503.40	65.55	22.53	11.92	1,670.85	69.87	30.13	2.6
TROCHU	S.DIST	892	72,000	1,422.22	18.0	25.6	54.6	1.8	2.0	357.52	49.62	38.77	11.61	1,779.74	79.91	20.09	2.5
SEDGEWICK	L.LOC	877	77,000	1,268.59	0.0	31.5	67.0	1.6	1.6	318.00	45.28	28.30	26.42	1,586.59	79.96	20.04	2.1
ECKVILLE	S.DIST	869	70,000	1,107.16	0.0	25.0	74.6	0.4	1.6	324.00	29.63	44.44	25.93	1,431.16	77.36	22.64	2.0
MILK RIVER	S.DIST	861	85,000	1,262.98	19.3	36.6	41.2	2.9	1.5	291.00	53.61	41.24	5.15	1,553.98	81.27	18.73	1.8
BASHAW	S.DIST	829	57,000	1,038.64	0.0	48.4	50.1	1.5	1.8	246.00	75.61	24.39	0.00	1,284.64	80.85	19.15	2.3
DAYSLAND	S.DIST	678	65,000	1,127.12	0.0	31.5	66.9	1.6	1.7	336.00	57.14	42.86	0.00	1,463.12	77.04	22.96	2.3
HARDISTY	S.DIST	642	65,000	1,317.16	0.0	30.1	68.4	1.5	2.0	266.40	66.22	33.78	0.00	1,583.56	83.18	16.82	2.4
MUNDARE	S.DIST	545	0	1,491.03	33.7	23.9	41.3	1.1	N/A	530.40	84.16	15.84	0.00	2,021.43	73.76	26.24	N/A
STAVELY	LOCAL	454	55,000	1,216.98	0.0	37.4	58.0	4.7	2.2	391.20	66.26	21.47	12.27	1,608.18	75.67	24.33	2.9
GRANUM	LOCAL	371	50,000	610.27	3.3	28.7	65.7	2.3	1.2	456.00	42.11	44.74	13.16	1,066.27	57.23	42.77	2.1
GLEICHEN	LOCAL	327	70,500	1,093.22	10.3	22.1	60.9	6.8	1.6	328.00	54.88	32.93	12.20	1,421.22	76.92	23.08	2.0
IRVINE	LOCAL	301	55,000	767.60	7.8	7.0	82.0	3.1	1.4	240.00	62.50	37.50	0.00	1,007.60	76.18	23.82	1.8
TOWNS(GROUP IV) AVG.		**759**	**66,441**	**1,212.95**	**15.2**	**28.7**	**60.8**	**2.1**	**1.8**	**383.98**	**60.58**	**28.92**	**15.75**	**1,596.94**	**75.84**	**24.16**	**2.4**
ALL TOWNS AVERAGE		**2,841**	**72,016**	**1,199.11**	**14.8**	**35.2**	**56.7**	**3.2**	**1.7**	**411.98**	**64.57**	**27.62**	**15.35**	**1,611.09**	**74.36**	**25.64**	**2.3**

TABLE I: SURVEY SUMMARY

				Sample Property Tax, 1987 Tax Year						Annual Utility Charges, 1987				Annual Aggregate Local Government Costs			
Municipality	Service Centre Type	1987 Official Population	Market Value ($ 1987)	Total Prop. Tax ($)	Special Levies (%)	Supple. Sch. Req (%)	General Mun. Tax (%)	Other Req. (%)	Tot. Tax as % of Mkt. Value (%)	Total Utility ($)	Water 360 cu.m (%)	Sewer 360 cu.m (%)	Solid Waste (%)	Total Utilities & Property Tax ($)	Property Tax (%)	Utility Charges (%)	Total as a % of Mkt. Value (%)
VILLAGES																	
COALHURST	LOCAL	1,289	72,500	898.14	0.0	59.5	36.3	4.1	1.2	306.00	60.78	17.65	21.57	1,204.14	74.59	25.41	1.7
LEGAL	S.DIST	949	43,000	1,229.68	4.4	27.6	67.5	0.5	2.9	510.11	77.65	11.76	10.59	1,739.79	70.68	29.32	4.0
FORESTBURG	S.DIST	936	55,000	883.86	0.0	41.5	56.4	2.1	1.6	322.80	44.24	37.17	18.59	1,206.66	73.25	26.75	2.2
BENTLEY	S.DIST	841	70,000	889.91	0.0	35.0	64.4	0.6	1.3	163.20	74.26	25.74	0.00	1,053.11	84.50	15.50	1.5
STIRLING	MINOR	796	52,000	1,255.82	0.0	31.8	64.4	3.8	2.4	456.00	78.95	21.05	0.00	1,711.82	73.36	26.64	3.3
ALIX	S.DIST	793	77,500	1,262.09	0.0	37.2	62.4	0.4	1.6	468.00	48.72	25.64	25.64	1,730.09	72.95	27.05	2.2
MANNVILLE	S.DIST	778	60,000	1,070.30	24.3	36.7	38.5	0.4	1.8	318.40	62.31	18.84	18.84	1,388.70	77.07	22.93	2.3
EVANSBURG	S.DIST	750	58,323	1,174.22	0.0	22.3	76.7	1.0	2.0	210.00	65.71	34.29	0.00	1,384.22	84.83	15.17	2.4
IRRICANA	LOCAL	701	60,000	1,164.79	0.0	30.6	68.1	1.3	1.9	300.00	80.00	20.00	0.00	1,464.79	79.52	20.48	2.4
HYTHE	S.DIST	688	53,000	901.92	0.0	50.1	48.2	1.8	1.7	288.00	50.00	29.17	20.83	1,189.92	75.80	24.20	2.2
BOYLE	S.DIST	678	65,000	1,289.76	0.0	49.9	47.4	2.7	2.0	249.84	75.98	24.02	0.00	1,539.60	83.77	16.23	2.4
CONSORT	S.DIST	674	70,000	1,345.96	1.7	21.0	75.7	1.7	1.9	436.80	72.53	16.48	10.99	1,782.76	75.50	24.50	2.5
RYCROFT	L.LOC	672	59,000	1,814.45	18.5	24.0	56.4	1.1	3.1	373.80	67.90	16.05	16.05	2,188.25	82.92	17.08	3.7
BERWYN	L.LOC	661	55,000	1,439.05	18.6	26.4	52.4	2.6	2.6	388.00	59.79	24.74	15.46	1,827.05	78.76	21.24	3.3
ONOWAY	DIST	639	53,000	943.95	0.0	35.6	63.4	1.0	1.8	433.92	62.06	37.94	0.00	1,377.87	68.51	31.49	2.6
THORSBY	S.DIST	632	60,000	1,543.89	7.5	27.6	63.8	1.1	2.6	341.91	71.92	28.08	0.00	1,885.80	81.87	18.13	3.1
KITSCOTY	LOCAL	626	70,000	952.92	15.2	42.2	41.6	1.0	1.4	300.00	64.00	36.00	0.00	1,252.92	76.06	23.94	1.8
FOREMOST	L.LOC	595	0	1,464.09	13.2	31.0	54.9	0.8	N/A	274.20	60.61	39.39	0.00	1,738.29	84.23	15.77	N/A
WABAMUN	LOCAL	589	80,000	1,012.93	9.2	51.0	38.4	1.4	1.3	288.00	41.67	58.33	0.00	1,300.93	77.86	22.14	1.6
DELBURNE	L.LOC	577	56,000	570.45	0.0	48.5	49.4	2.1	1.0	180.00	46.67	53.33	0.00	750.45	76.01	23.99	1.3
BRETONNE	S.DIST	557	60,000	1,157.69	0.0	34.8	64.3	1.0	1.9	192.00	71.88	28.13	0.00	1,349.69	85.77	14.23	2.2
NOBLEFORD	LOCAL	531	50,000	888.43	0.0	40.2	57.2	2.6	1.8	420.60	68.62	19.97	11.41	1,309.03	67.87	32.13	2.6
MARWAYNE	L.LOC	516	90,000	1,506.05	14.1	12.7	45.5	27.7	1.7	326.40	70.59	29.41	0.00	1,832.45	82.19	17.81	2.0
HINES CREEK	LOCAL	513	53,000	769.07	0.0	39.6	57.4	3.0	1.5	330.00	58.18	29.09	12.73	1,099.07	69.97	30.03	2.1
MIRROR	LOCAL	508	32,000	1,020.47	0.0	21.4	78.2	0.4	3.2	360.00	65.00	18.33	16.67	1,380.47	73.92	26.08	4.3
BEISEKER	S.DIST	503	72,000	1,355.47	0.0	28.3	70.4	1.2	1.9	616.98	76.66	14.59	8.75	1,972.45	68.72	31.28	2.7
RYLEY	L.LOC	500	40,000	1,664.94	21.2	20.2	56.3	2.3	4.2	463.92	59.91	19.40	20.69	2,128.86	78.21	21.79	5.3
WARNER	LOCAL	490	50,000	1,146.76	0.0	30.6	67.1	2.3	2.3	291.00	86.60	9.28	4.12	1,437.76	79.76	20.24	2.9
ANDREW	S.DIST	485	45,000	1,262.26	9.2	27.6	42.3	20.8	2.8	391.20	57.06	27.61	15.34	1,653.46	76.34	23.66	3.7
IRMA	L.LOC	484	60,000	1,148.89	0.0	39.7	59.2	1.1	1.9	306.00	43.14	31.37	25.49	1,454.89	78.97	21.03	2.4
VILLAGES (GROUP I) AVG.		**665**	**59,356**	**1,522.97**	**13.1**	**44.5**	**75.0**	**4.1**	**2.8**	**448.13**	**83.63**	**34.91**	**16.10**	**1,971.10**	**100.60**	**29.84**	**3.7**
ALL VILLAGES AVERAGE		**369**	**58,152**	**1,042.70**	**9.3**	**34.2**	**58.8**	**3.4**	**2.0**	**312.60**	**64.65**	**30.98**	**17.88**	**1,355.30**	**77.21**	**23.01**	**2.6**

TABLE I: SURVEY SUMMARY

				Sample Property Tax, 1987 Tax Year						Annual Utility Charges, 1987				Annual Aggregate Local Government Costs			
Municipality	Service Centre Type	1987 Official Population	Market Value ($ 1987)	Total Prop. Tax ($)	Special Levies (%)	Supple. Sch. Req (%)	General Mun. Tax (%)	Other Req. (%)	Tot. Tax as % of Mkt. Value (%)	Total Utility ($)	Water 360 cu.m (%)	Sewer 360 cu.m (%)	Solid Waste (%)	Total Utilities & Property Tax ($)	Property Tax (%)	Utility Charges (%)	Total as a % of Mkt. Value (%)
THORHILD	S.DIST	481	62,000	1,177.28	13.2	41.4	43.6	1.7	1.9	426.00	83.10	16.90	0.00	1,603.28	73.43	26.57	2.6
GLENDON	S.DIST	480	60,000	986.35	0.0	46.0	51.8	2.2	1.6	216.00	69.44	30.56	0.00	1,202.35	82.04	17.96	2.0
ENTWISTLE	LOCAL	478	62,000	972.79	0.0	36.0	63.1	0.9	1.6	186.00	45.16	54.84	0.00	1,158.79	83.95	16.05	1.9
WARBURG	S.DIST	477	50,000	1,153.14	8.4	40.5	49.8	1.3	2.3	238.80	59.80	40.20	0.00	1,391.94	82.84	17.16	2.8
NAMPA	LOCAL	464	70,000	798.79	0.0	43.0	51.9	5.1	1.1	431.10	74.95	15.31	9.74	1,229.89	64.95	35.05	1.8
ACME	L.LOC	457	50,000	1,249.29	0.0	24.8	73.6	1.6	2.5	337.00	82.20	17.80	0.00	1,586.29	78.76	21.24	3.2
DUCHESS	LOCAL	430	60,000	927.00	0.0	26.8	72.0	1.2	1.5	360.00	78.33	11.67	10.00	1,287.00	72.03	27.97	2.1
CARBON	L.LOC	429	55,000	1,013.27	0.0	37.3	60.7	2.0	1.8	395.20	66.60	15.18	18.22	1,408.47	71.94	28.06	2.6
CLYDE	L.LOC	428	60,000	887.35	0.0	40.9	57.6	1.5	1.5	210.00	71.43	28.57	0.00	1,097.35	80.86	19.14	1.8
LINDEN	LOCAL	417	60,000	1,113.13	0.0	28.6	69.6	1.8	1.9	459.60	67.36	13.05	19.58	1,572.73	70.78	29.22	2.6
HOLDEN	S.DIST	411	67,800	1,219.85	1.5	29.9	65.2	3.4	1.8	324.60	70.43	29.57	0.00	1,544.45	78.98	21.02	2.3
DONNELLY	LOCAL	405	71,076	1,247.40	0.0	28.2	69.4	2.4	1.8	420.00	78.57	21.43	0.00	1,667.40	74.81	25.19	2.3
BARNWELL	MINOR	402	85,000	988.04	10.7	39.8	47.8	1.7	1.2	379.20	68.35	31.65	0.00	1,367.24	72.27	27.73	1.6
EDGERTON	L.LOC	399	50,000	908.92	0.0	34.0	65.0	0.9	1.8	324.00	40.74	0.37	22.22	1,232.92	73.72	26.28	2.5
CHAUVIN	LOCAL	385	70,000	1,187.47	0.0	29.5	69.6	0.8	1.7	288.00	52.08	27.08	20.83	1,475.47	80.48	19.52	2.1
MYRNAM	S.DIST	383	60,000	792.08	0.0	44.5	50.4	5.2	1.3	352.80	79.59	20.41	0.00	1,144.88	69.18	30.82	1.9
WILDWOOD	LOCAL	377	60,000	1,075.56	0.0	24.0	75.4	0.7	1.8	240.00	60.00	40.00	0.00	1,315.56	81.76	18.24	2.2
BAWLF	LOCAL	375	60,000	830.47	11.6	57.6	29.0	1.8	1.4	625.00	38.40	48.00	13.60	1,455.47	57.06	42.94	2.4
WILLINGDON	LOCAL	371	60,000	1,156.18	0.0	29.6	67.7	2.7	1.9	228.00	63.16	36.84	0.00	1,384.18	83.53	16.47	2.3
SANGUDO	L.LOC	368	59,000	1,147.51	0.0	25.7	73.5	0.8	1.9	348.00	37.93	37.93	24.14	1,495.51	76.73	23.27	2.5
GIROUXVILLE	LOCAL	367	71,000	1,367.80	0.0	26.3	71.4	2.3	1.9	330.00	61.82	38.18	0.00	1,697.80	80.56	19.44	2.4
CAROLIN	L.LOC	364	64,000	1,735.08	6.6	11.2	66.4	15.8	2.7	204.00	41.18	58.82	0.00	1,939.08	89.48	10.52	3.0
TILLEY	LOCAL	362	0	1,116.21	10.9	19.1	69.2	0.8	N/A	276.00	60.87	32.61	6.52	1,392.21	80.18	19.82	N/A
COUTTS	LOCAL	359	60,000	1,278.75	32.4	28.0	37.3	2.3	2.1	360.00	66.67	16.67	16.67	1,638.75	78.03	21.97	2.7
CHAMPION	LOCAL	358	55,000	956.87	5.2	27.9	65.4	1.5	1.7	271.20	77.88	22.12	0.00	1,228.07	77.92	22.08	2.2
CLIVE	MINOR	356	72,230	878.90	0.0	35.6	63.7	0.7	1.2	180.00	73.33	26.67	0.00	1,058.90	83.00	17.00	1.5
CREMONA	LOCAL	351	65,000	877.26	0.0	37.1	60.0	2.9	1.3	258.00	65.12	34.88	0.00	1,135.26	77.27	22.73	1.7
STANDARD	LOCAL	331	50,000	832.68	0.0	33.1	64.2	2.7	1.7	272.00	69.12	17.65	13.24	1,104.68	75.38	24.62	2.2
VILNA	S.DIST	325	70,000	754.89	0.0	40.6	54.8	4.6	1.1	240.00	75.00	25.00	0.00	994.89	75.88	24.12	1.4
ROSEMARY	LOCAL	321	57,000	568.18	9.6	29.8	59.3	1.2	1.0	180.00	53.33	33.33	13.33	748.18	75.94	24.06	1.3
VILLAGES (GROUP II) AVG.		**397**	**61,935**	**1,039.95**	**11.0**	**33.2**	**60.6**	**2.5**	**1.7**	**312.02**	**64.40**	**28.11**	**17.10**	**1,351.97**	**76.79**	**23.21**	**2.2**
ALL VILLAGES AVERAGE		**369**	**58,152**	**1,042.70**	**9.3**	**34.2**	**58.8**	**3.4**	**2.0**	**312.60**	**64.65**	**30.98**	**17.88**	**1,355.30**	**77.21**	**23.01**	**2.6**

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				Sample Property Tax, 1987 Tax Year						Annual Utility Charges, 1987				Annual Aggregate Local Government Costs			
Municipality	Service Centre Type	1987 Official Population	Market Value ($ 1987)	Total Prop. Tax ($)	Special Levies (%)	Supple. Sch. Req (%)	General Mun. Tax (%)	Other Req. (%)	Tot. Tax as % of Mkt. Value (%)	Total Utility ($)	Water 360 cu.m (%)	Sewer 360 cu.m (%)	Solid Waste (%)	Total Utilities & Property Tax ($)	Property Tax (%)	Utility Charges (%)	Total as a % of Mkt. Value (%)
NEW SAREPTA	LOCAL	314	37,500	830.18	0.0	42.9	55.1	2.1	2.2	403.20	76.79	23.21	0.00	1,233.38	67.31	32.69	3 3
VETERAN	LOCAL	312	50,000	1,093.83	0.0	13.0	67.3	19.7	2.2	240.00	60.00	40.00	0.00	1,333.83	82.01	17.99	2.7
GLENWOOD	MINOR	300	70,000	581.24	0.0	46.4	46.7	6.9	0.8	396.00	60.61	30.30	9.09	977.24	59.48	40.52	1.4
BIG VALLEY	LOCAL	295	50,000	793.11	0.0	38.2	58.9	2.9	1.6	336.00	71.43	28.57	0.00	1,129.11	70.24	29.76	2.3
BARONS	LOCAL	294	68,000	1,111.68	0.0	26.0	71.6	2.4	1.6	399.00	31.58	54.14	14.29	1,510.68	73.59	26.41	2.2
HAY LAKES	LOCAL	294	53,000	1,286.23	8.0	40.6	50.1	1.3	2.4	300.00	60.00	40.00	0.00	1,586.23	81.09	18.91	3.0
YOUNGSTOWN	LOCAL	294	40,000	622.18	0.0	30.1	61.0	8.9	1.6	306.50	80.42	19.58	0.00	928.68	67.00	33.00	2.3
ROCKYFORD	LOCAL	293	70,000	1,056.04	0.0	25.6	72.1	2.4	1.5	300.00	80.00	20.00	0.00	1,356.04	77.88	22.12	1.9
COWLEY	LOCAL	290	60,000	1,266.06	1.2	30.3	67.4	1.1	2.1	570.00	74.74	12.63	12.63	1,836.06	68.96	31.04	3.1
LONGVIEW	LOCAL	284	67,000	1,137.99	0.0	40.5	58.0	1.5	1.7	424.50	49.47	50.53	0.00	1,562.49	72.83	27.17	2.3
KINUSO	LOCAL	282	70,000	1,072.26	4.7	25.2	69.3	0.8	1.5	384.00	68.75	31.25	0.00	1,456.26	73.63	26.37	2.1
BURDETT	MINOR	278	65,000	1,002.31	22.5	20.5	56.4	0.6	1.5	360.00	70.00	16.67	13.33	1,362.31	73.57	26.43	2.1
NEW NORWAY	LOCAL	278	0	1,042.60	0.0	57.1	41.3	1.6	N/A	420.00	45.71	37.14	17.14	1,462.60	71.28	28.72	N/A
HUGHENDEN	L.LOC	276	60,000	1,351.75	5.5	26.9	66.0	1.5	2.3	255.00	61.18	23.53	15.29	1,606.75	84.13	15.87	2.7
WASKATENAU	LOCAL	276	0	886.61	0.0	31.0	64.6	4.5	N/A	271.20	77.88	22.12	0.00	1,157.81	76.58	23.42	N/A
LOUGHEED	LOCAL	268	0	1,197.67	5.0	24.8	68.8	1.3	N/A	324.00	61.11	16.67	22.22	1,521.67	78.71	21.29	N/A
STROME	LOCAL	267	48,000	1,142.00	3.4	32.6	62.4	1.6	2.4	288.00	37.50	37.50	25.00	1,430.00	79.86	20.14	3.0
BLACKIE	LOCAL	266	55,000	1,285.86	8.1	31.6	56.8	3.6	2.3	264.00	63.64	36.36	0.00	1,549.86	82.97	17.03	2.8
ELNORA	LOCAL	264	68,500	578.37	0.0	61.5	36.8	1.7	0.8	216.00	44.44	22.22	33.33	794.37	72.81	27.19	1.2
CARMANGAY	LOCAL	258	65,000	904.72	0.0	37.7	60.3	2.0	1.4	375.60	57.35	24.60	18.05	1,280.32	70.66	29.34	2.0
MORRIN	MINOR	252	62,000	1,316.50	33.0	25.5	40.0	1.6	2.1	240.00	62.50	37.50	0.00	1,556.50	84.58	15.42	2.5
CEREAL	LOCAL	251	55,000	1,420.48	0.0	29.4	67.0	3.7	2.6	237.00	68.35	31.65	0.00	1,657.48	85.70	14.30	3.0
HILLSPRING	MINOR	251	0	912.67	0.0	35.0	60.7	4.3	N/A	312.00	46.15	38.46	15.38	1,224.67	74.52	25.48	N/A
GRASSY LAKE	LOCAL	244	75,000	1,217.27	3.6	22.5	70.3	3.7	1.6	198.72	63.77	36.23	0.00	1,415.99	85.97	14.03	1.9
CHIPMAN	MINOR	239	37,000	893.12	11.0	39.0	48.7	1.3	2.4	708.00	86.44	13.56	0.00	1,601.12	55.78	44.22	4.3
WANHAM	LOCAL	238	37,900	753.95	5.6	23.8	69.6	1.0	2.0	438.00	65.75	20.55	13.70	1,191.95	63.25	36.75	3.1
DONALDA	LOCAL	237	57,000	877.61	0.0	42.6	54.3	3.1	1.5	210.00	54.29	17.14	28.57	1,087.61	80.69	19.31	
PLAMONDON	L.LOC	236	70,000	1,117.02	0.0	33.3	64.6	2.1	1.6	300.00	50.00	50.00	0.00	1,417.02	78.83	21.17	2.0
EMPRESS	LOCAL	229	50,000	1,084.48	0.0	19.7	79.4	0.9	2.2	300.00	80.00	20.00	0.00	1,384.48	78.33	2.17	2.8
DELIA	LOCAL	223	65,000	523.01	2.3	48.9	41.5	7.4	0.8	354.00	91.53	8.47	0.00	877.01	59.64	40.36	1.3
VILLAGES (GROUP III) AVG.		**269**	**57,919**	**1,011.96**	**8.1**	**33.4**	**59.6**	**3.2**	**1.8**	**337.69**	**63.38**	**28.69**	**18.31**	**1,349.65**	**74.40**	**24.95**	**2.4**
ALL VILLAGES AVERAGE		**369**	**58,152**	**1,042.70**	**9.3**	**34.2**	**58.8**	**3.4**	**2.0**	**312.60**	**64.65**	**30.98**	**17.88**	**1,355.30**	**77.21**	**23.01**	**2.6**

TABLE I: SURVEY SUMMARY

				Sample Property Tax, 1987 Tax Year						Annual Utility Charges, 1987				Annual Aggregate Local Government Costs			
Municipality	Service Centre Type	1987 Official Population	Market Value ($ 1987)	Total Prop. Tax ($)	Special Levies (%)	Supple. Sch. Req (%)	General Mun. Tax (%)	Other Req. (%)	Tot. Tax as % of Mkt. Value (%)	Total Utility ($)	Water 360 cu.m (%)	Sewer 360 cu.m (%)	Solid Waste (%)	Total Utilities & Property Tax ($)	Property Tax (%)	Utility Charges (%)	Total as a % of Mkt. Value (%)
INNISFREE	LOCAL	219	45,000	858.81	0.0	40.4	55.3	4.3	1.9	280.80	78.63	21.37	0.00	1,139.61	75.36	24.64	2.5
AMISK	LOCAL	217	0	741.12	0.0	38.8	59.9	1.3	N/A	298.80	55.82	24.10	20.08	1,039.92	71.27	28.73	N/A
CAYLEY	MINOR	216	49,500	1,103.12	4.5	37.6	46.3	11.5	2.2	280.80	67.95	10.68	21.37	1,383.92	79.71	20.29	2.8
FORT ASSINIBOINE	LOCAL	214	70,000	1,325.18	0.0	32.2	66.6	1.2	1.9	180.00	73.33	26.67	0.00	1,505.18	88.04	11.96	2.2
ROSALIND	MINOR	214	50,000	1,137.73	0.0	49.4	49.0	1.6	2.3	332.00	54.22	21.69	24.10	1,469.73	77.41	22.59	2.9
DEWBERRY	MINOR	210	70,000	1,020.45	0.0	33.4	65.7	0.8	1.5	252.00	39.52	46.19	14.29	1,272.45	80.20	19.80	1.8
TORRINGTON	LOCAL	209	55,000	1,052.64	4.3	32.6	59.4	3.8	1.9	120.00	60.00	40.00	0.00	1,172.64	89.77	10.23	2.1
HEISLER	LOCAL	209	65,000	804.84	1.9	38.7	57.0	2.4	1.2	375.00	56.00	24.00	20.00	1,179.84	68.22	31.78	1.8
ALLIANCE	LOCAL	202	60,000	1,340.45	0.0	22.4	76.5	1.1	2.2	339.00	63.72	14.16	22.12	1,679.45	79.81	20.19	2.8
CZAR	LOCAL	191	60,000	464.57	0.0	51.4	46.9	1.8	0.8	60.00	0.00	100.00	0.00	524.57	88.56	11.44	0.9
EAGLESHAM	LOCAL	191	60,000	1,015.92	0.0	29.3	69.4	1.3	1.7	369.60	57.14	42.86	0.00	1,385.52	73.32	26.68	2.3
PARADISE	MINOR	185	52,000	896.56	11.7	39.8	47.5	1.0	1.7	390.00	87.69	12.31	0.00	1,286.56	69.69	30.31	2.5
BOTHA	MINOR	180	70,000	941.26	0.0	13.3	48.7	38.1	1.3	72.00	0.00	100.00	0.00	1,013.26	92.89	7.11	1.4
LOMOND	LOCAL	177	50,000	976.14	8.1	28.2	61.9	1.8	2.0	594.00	58.59	26.26	15.15	1,570.14	62.17	37.83	3.1
GALAHAD	MINOR	176	55,000	997.01	0.0	28.0	70.6	1.4	1.8	318.00	66.04	33.96	0.00	1,315.01	75.82	24.18	2.4
HUSSAR	LOCAL	167	60,000	761.71	3.3	32.2	62.4	2.1	1.3	150.00	50.00	50.00	0.00	911.71	83.55	16.45	1.5
RADWAY	LOCAL	162	50,000	1,800.21	0.0	25.9	73.0	1.1	3.6	405.60	82.25	17.75	0.00	2,205.81	81.61	18.39	4.4
BITTERN LAKE	LOCAL	158	35,000	790.29	0.0	51.1	44.6	4.3	2.3	120.00	0.00	100.00	0.00	910.29	86.82	13.18	2.6
HALKIRK	LOCAL	155	0	1,398.27	1.9	12.6	71.4	14.1	N/A	672.00	91.07	8.93	0.00	2,070.27	67.54	32.46	N/A
MUNSON	LOCAL	152	65,000	1,416.91	15.8	35.8	46.4	1.9	2.2	542.40	88.94	11.06	0.00	1,959.31	72.32	27.68	3.0
DERWENT	LOCAL	149	60,000	1,358.66	0.0	27.7	53.8	18.6	2.3	318.00	81.13	18.87	0.00	1,676.66	81.03	18.97	2.8
ARROWWOOD	LOCAL	140	50,000	756.67	3.1	49.5	42.3	5.1	1.5	120.00	65.00	35.00	0.00	876.67	86.31	13.69	1.8
MINBURN	LOCAL	135	50,000	588.87	0.0	42.3	54.4	3.4	1.2	72.00	0.00	100.00	0.00	660.87	89.11	10.89	1.3
LAVOY	MINOR	126	40,000	1,120.63	0.8	24.7	73.8	0.7	2.8	432.00	79.17	20.83	0.00	1,552.63	72.18	27.82	3.9
FERINTOSH	LOCAL	125	25,000	764.96	3.2	40.8	54.7	1.3	3.1	373.44	78.55	21.45	0.00	1,138.40	67.20	32.80	4.6
EDBERG	MINOR	124	56,000	744.05	0.0	57.2	40.9	1.8	1.3	276.00	36.96	23.91	39.13	1,020.05	72.94	27.06	1.8
MILO	LOCAL	119	60,000	918.45	0.0	38.4	59.5	2.1	1.5	240.00	75.00	25.00	0.00	1,158.45	79.28	20.72	1.9
WARSPITE	MINOR	97	55,000	761.28	4.5	23.9	67.9	3.8	1.4	180.00	66.67	33.33	0.00	941.28	80.88	19.12	1.7
CLUNY	LOCAL	95	35,000	685.24	0.0	29.0	68.2	2.8	2.0	75.00	0.00	100.00	0.00	760.24	90.13	9.87	2.2
HAIRY HILL	LOCAL	73	55,000	653.25	0.0	14.0	79.2	6.8	1.2	100.00	0.00	100.00	0.00	753.25	86.72	13.28	1.4
RUMSEY	MINOR	70	33,551	783.18	0.0	39.1	59.3	1.7	2.3	0.00	N/A	N/A	N/A	783.18	100.00	0.00	2.3
GADSBY	MINOR	35	65000	645.40	0.0	82.9	12.6	4.6	1.0	0.00	N/A	N/A	N/A	645.40	100.00	0.00	1.0
VILLAGES (GROUP IV) AVG.		**159**	**53,535**	**956.99**	**5.3**	**35.7**	**57.7**	**32.0**	**1.8**	**277.95**	**67.22**	**40.35**	**22.03**	**1,217.57**	**80.31**	**21.00**	**2.3**
ALL VILLAGES AVERAGE		**369**	**58,152**	**1,042.70**	**9.3**	**34.2**	**58.8**	**3.4**	**2.0**	**312.60**	**64.65**	**30.98**	**17.88**	**1,355.30**	**77.21**	**23.01**	**2.6**

TABLE I: SURVEY SUMMARY

Sample (Parcel) Property Tax, 1987 Tax Year

Municipality	1987 Official Population	Market Value ($ 1987)	Total Prop. Tax ($)	Special Levies (%)	Supple. Sch. Req (%)	General Mun. Tax (%)	Other Req. (%)	Tot. Tax as % of Mkt. Value (%)
SUMMER VILLAGES								
CHESTERMERE LAKE S.V.	609	70,000	1,577	0.0	37.9	61.5	0.6	2.3
ALBERTA BEACH S.V.	425	82,000	1,618	0.0	25.7	74.0	0.4	2.0
EDMONTON BEACH S.V.	322	50,000	1,153	0.0	29.7	70.0	0.4	2.3
SEBA BEACH S.V.	112	0		NOT SUBMITTED BY MUNICIPALITY				
NORGLENWOLD S.V.	107	0		NOT SUBMITTED BY MUNICIPALITY				
GULL LAKE S.V.	102	0		NOT SUBMITTED BY MUNICIPALITY				
SUNSET POINT S.V.	101	0		NOT SUBMITTED BY MUNICIPALITY				
SANDY BEACH S.V.	92	0		NOT SUBMITTED BY MUNICIPALITY				
YELLOWSTONE S.V.	91	0		NOT SUBMITTED BY MUNICIPALITY				
ISLAND LAKE S.V.	89	0		NOT SUBMITTED BY MUNICIPALITY				
MAMEO BEACH S.V.	85	150,000	1,199	0.0	52.4	47.0	0.6	0.8
VAL QUENTIN S.V.	78	0	673	0.0	39.9	59.6	0.5	N/A
PELICAN NARROWS S.V.	78	85,000	841	0.0	63.4	33.5	3.1	1.0
ROSS HAVEN S.V.	73	0		NOT SUBMITTED BY MUNICIPALITY				
SOUTH BAPTISTE S.V.	68	80,000	850	0.0	68.4	29.7	1.9	1.1
SILVER SANDS S.V.	67	0		NOT SUBMITTED BY MUNICIPALITY				
BONNYVILLE BEACH S.V.	63	90,000	980	0.0	57.7	40.3	2.0	1.1
ISLAND LAKE SOUTH S.V.	58	72,000	808	0.0	60.0	37.7	2.3	1.1
JARVIS BAY S.V.	55	0		NOT SUBMITTED BY MUNICIPALITY				
GRANDVIEW S.V.	55	92,000	967	0.0	64.0	35.2	0.8	1.1
GOLDEN DAYS S.V.	53	90,000	639	0.0	65.0	34.3	0.7	0.7
BONDISS S.V.S.	51	0		NOT SUBMITTED BY MUNICIPALITY				
PARKLAND BEACH S.V.	48	0		NOT SUBMITTED BY MUNICIPALITY				
WEST COVE S.V.	48	0		NOT SUBMITTED BY MUNICIPALITY				
BIRCHCLIFF S.V.	48	0		NOT SUBMITTED BY MUNICIPALITY				
SOUTH VIEW S.V.	44	0		NOT SUBMITTED BY MUNICIPALITY				
POPLAR BAY S.V.	43	98,000	888	0.0	69.7	29.4	0.9	0.9
HALF MOON BAY S.V.	43	0		NOT SUBMITTED BY MUNICIPALITY				
SUNSET BEACH S.V.	38	0	577	0.0	72.6	24.9	2.4	N/A
ROCHON SANDS S.V.	33	105,000	658	0.0	59.8	37.2	2.9	0.6
S.VILL.(GROUP I)AVG.	**106**	**88,667**	**959**	**0.0**	**54.7**	**43.9**	**1.4**	**1.2**
SUMMER VILLAGES AVG.	**70**	**92,041**	**884**	**0.0**	**57.6**	**40.8**	**1.6**	**1.1**

TABLE I: SURVEY SUMMARY

Sample (Parcel) Property Tax, 1987 Tax Year

Municipality	1987 Official Population	Market Value ($ 1987)	Total Prop. Tax ($)	Special Levies (%)	Supple. Sch. Req (%)	General Mun. Tax (%)	Other Req. (%)	Tot. Tax as % of Mkt. Value (%)
LAKEVIEW S.V.	28	0	495	0.0	55.2	44.2	0.7	N/A
GHOST LAKE S.V.	28	0		NOT SUBMITTED BY MUNICIPALITY				
MEWATHA BEACH S.V.	28	0		NOT SUBMITTED BY MUNICIPALITY				
CRYSTAL SPRINGS S.V.	26	0	1,068	0.0	66.7	32.6	0.7	N/A
SILVER BEACH S.V.	25	0	1,320	0.0	67.3	31.9	0.8	N/A
WEST BAPTISTE S.V.	24	0	793	0.0	58.9	38.9	2.2	N/A
HORSESHOE BAY S.V.	20	65,691	779	0.0	45.3	50.9	3.8	1.2
WHISPERING HILLS S.V.	20	115,000	928	0.0	78.9	18.9	2.2	0.8
NAKAMUN PARK S.V.	18	0		NOT SUBMITTED BY MUNICIPALITY				
WAIPAROUS S.V.	16	0		NOT SUBMITTED BY MUNICIPALITY				
WHITE GULL S.V.	15	56,053	618	0.0	59.9	33.4	6.7	1.1
SUNDANCE BEACH S.V.	11	80,000	700	0.0	60.3	38.4	1.2	0.9
BETULA BEACH S.V.	10	0	458	0.0	53.9	45.4	0.7	N/A
LARKSPUR S.V.	9	0		NOT SUBMITTED BY MUNICIPALITY				
CASTLE ISLAND S.V.	7	0	830	0.0	69.0	30.1	0.9	N/A
ITASKA BEACH S.V.	4	116,000	856	0.0	55.4	43.4	1.2	0.7
ARGENTIA BEACH S.V.	3	0		NOT SUBMITTED BY MUNICIPALITY				
KAPASIWIN S.V.	2	160,000	717	0.0	59.6	39.7	0.7	0.4
WHITE SANDS S.V.	2	0		NOT SUBMITTED BY MUNICIPALITY				
POINT ALISON S.V.	2	0		NOT SUBMITTED BY MUNICIPALITY				
S.VILL(GROUP II)AVG.	**15**	**98,791**	**797**	**0.0**	**60.9**	**37.3**	**1.8**	**0.9**
SUMMER VILLAGE	**70**	**92,041**	**884**	**0.0**	**57.6**	**40.8**	**1.6**	**1.1**

TABLE I: SURVEY SUMMARY

Municipality	1987 Official Population	Market Value ($ 1987)	Sample (Parcel) Property Tax, 1987 Tax Year: Total Prop. Tax ($)	Special Levies (%)	Supple. Sch. Req (%)	General Mun. Tax (%)	Other Req. (%)	Tot. Tax as % of Mkt. Value (%)	Sample (Hamlet) Property Tax, 1987 Tax Year: Market Value $ 1987$)	Total Prop. Tax ($)	Special Mun. Lev. (%)	Supple. Sch. Req (%)	General Mun. Tax (%)	Other Req. (%)	TPT % Mkt. Value (%)
COUNTIES															
STRATHCONA NO. 20 *	19,616	81,000	1,194	0.0	47.5	52.3	0.2	1.5	67,000	996.67	0.0	47.5	52.3	0.2	1.5
PARKLAND NO. 31	24,394	75,000	982	0.0	50.8	48.5	0.7	1.3	72,000	951.32	9.7	45.8	43.8	0.6	1.3
RED DEER NO. 23	13,911	105,000	1,591	0.0	38.2	61.1	0.7	1.5	62,000	938.27	0.0	38.2	61.1	0.7	1.5
LEDUC NO. 25	13,220	56,000	917	0.0	46.2	49.7	4.2	1.	53,000	886.45	0.0	46.2	49.7	4.2	1.7
GRANDE PRAIRIE NO. 1	12,042	73,800	999	0.0	49.7	48.4	1.9	1.4	63,500	927.37	11.0	44.2	43.1	1.7	1.5
WETASKIWIN NO. 10.	9,521	67,000	916	0.0	44.9	53.5	1.5	1.4	60,000	947.06	14.0	37.7	47.0	1.3	1.6
LACOMBE NO. 14	8,911	0	809	0.0	42.8	56.5	0.7	N/A	0	808.11	0.0	42.8	56.5	0.7	N/A
MOUNTAIN VIEW NO. 17	8,886	77,650	931	0.0	43.3	50.8	5.9	1.2	85,890	1,040.71	0.0	43.3	50.8	5.9	1.2
LETHBRIDGE NO. 26	8,266	80,000	1,177	0.0	39.5	56.3	4.1	1.5	62,000	850.54	14.7	33.7	48.0	3.5	1.4
VERMILION RIVER NO. 24	8,112	78,750	1,096	0.0	43.7	54.5	1.8	1.4	56,600	964.84	13.1	37.3	48.1	1.6	1.7
LAC STE. ANNE NO. 28	7,765	60,000	945	0.0	35.0	63.0	2.0	1.6	60,000	1,025.10	8.7	32.0	57.5	1.8	1.7
PONOKA NO. 3	7,739	0	1,123	0.0	43.1	47.3	9.7	N/A	0	896.15	0.0	43.1	47.3	9.7	N/A
CAMROSE NO. 22	7,475	75,000	1,354	0.0	51.6	43.8	4.6	1.8	59,000	1,184.39	16.0	43.3	36.8	3.9	2.0
ST PAUL NO. 19	6,595	40,000	869	0.0	37.7	56.8	5.5	2.2	45,000	976.91	0.0	37.7	56.8	5.5	2.2
NEWELL NO. 4	6,143	100,000	887	0.0	40.2	58.2	1.6	0.9	70,000	866.12	24.7	30.3	43.8	1.2	1.2
ATHABASCA NO. 12	5,979	70,000	1,148	0.0	49.2	47.7	3.1	1.6	75,000	1,620.07	21.9	38.5	37.3	2.4	2.2
BARRHEAD NO. 11	5,728	83,700	1,387	0.0	40.8	57.9	1.3	1.7	49,675	906.52	0.0	40.8	57.9	1.3	1.8
WHEATLAND NO. 16	5,407	65,000	864	0.0	42.0	54.7	3.3	1.3	72,000	761.13	0.0	42.0	54.7	3.3	1.1
BEAVER NO. 9.	5,400	62,378	1,127	0.0	36.8	60.5	2.7	1.8	50,000	692.61	19.6	30.2	49.6	0.6	1.4
STETTLER NO. 61	5,179	80,000	984	0.0	40.2	56.7	3.1	1.2	65,000	973.58	0.0	40.2	56.7	3.1	1.5
LAMONT NO. 30	4,419	48,000	867	0.0	52.0	46.4	1.7	1.8	35,000	644.96	0.0	52.0	46.4	1.7	1.8
FLAGSTAFF NO. 29	4,406	75,000	682	0.0	39.9	58.8	1.3	0.9	NOT SUBMITTED BY MUNICIPALITY						
MINBURN NO. 27	3,894	70,000	671	0.0	50.7	48.9	0.4	1.0	40,000	568.37	0.0	50.7	48.9	0.4	1.4
VULCAN NO. 22	3,656	68,000	746	0.0	38.5	58.2	3.3	1.1	50,000	787.57	0.0	38.5	58.2	3.3	1.6
WARNER NO. 52	3,579	74,850	941	0.0	42.1	49.2	8.6	1.3	41,430	549.06	0.0	43.1	50.3	6.7	1.3
FORTY MILE NO. 8	3,335	NOT SUBMITTED BY MUNICIPALITY							0	956.05	30.1	27.3	41.7	0.9	N/A
THORHILD NO. 7	3,094	72,000	1,098	0.0	53.6	44.2	2.2	1.5	58,000	903.64	15.9	45.1	37.1	1.9	1.6
TWO HILLS NO. 21	3,086	25,000	576	0.0	41.3	52.0	6.6	2.3	12,000	419.70	0.0	41.3	52.1	6.6	3.5
SMOKY LAKE NO. 13	2,789	60,000	676	0.0	43.9	49.8	6.2	1.1	60,000	720.17	0.0	44.9	51.0	4.1	1.2
PAINTEARTH NO. 18	2,439	NOT SUBMITTED BY MUNICIPALITY							0	815.17	0.0	30.8	66.2	3.0	N/A
ALL COUNTIES AVG.	**8,506**	**70,120**	**984**	**0.0**	**43.8**	**53.1**	**3.2**	**1.5**	**56,964**	**882.02**	**6.9**	**40.3**	**50.0**	**2.8**	**1.6**

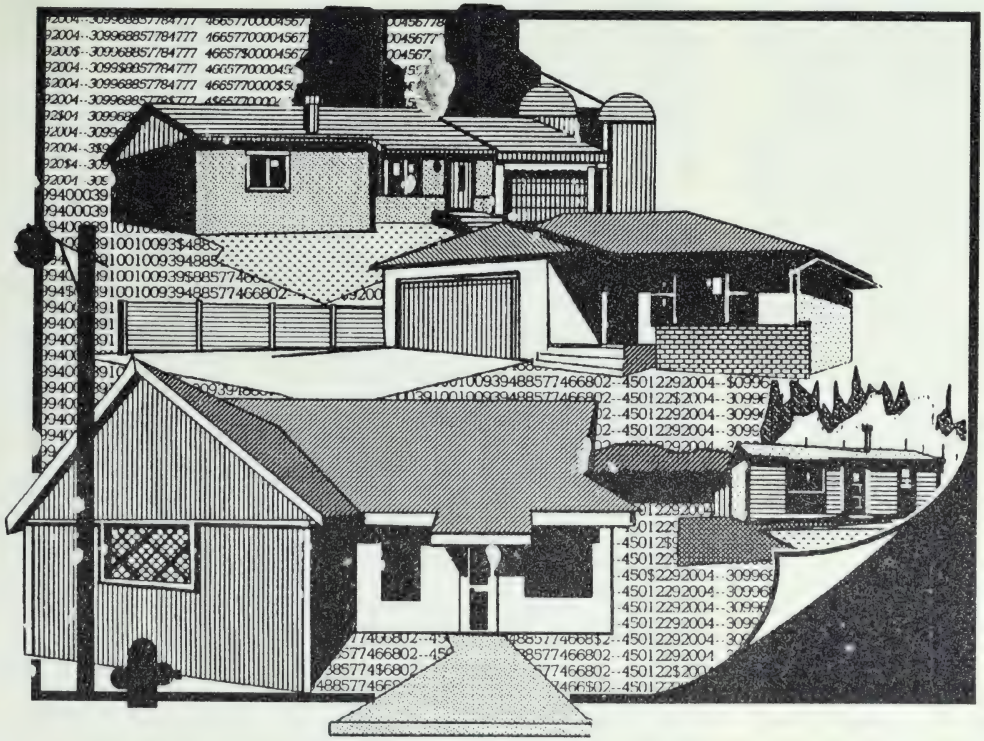
* Rural Strathcona (i.e. excluding Sherwood Park — Urban Service Area).

TABLE I: SURVEY SUMMARY

			Sample (Parcel) Property Tax, 1987 Tax Year						Sample (Hamlet) Property Tax, 1987 Tax Year						
Municipality	1987 Official Population	Market Value ($ 1987)	Total Prop. Tax ($)	Special Levies (%)	Supple. Sch. Req (%)	General Mun. Tax (%)	Other Req. (%)	Tot. Tax as % of Mkt. Value (%)	Market Value $ 1987$)	Total Prop. Tax ($)	Special Mun. Lev. (%)	Supple. Sch. Req (%)	General Mun. Tax (%)	Other Req. (%)	TPT % Mkt. Value (%)
MUNICIPAL DISTRICTS															
ROCKY VIEW NO. 44	17,484	120,000	1,121	0.0	51.3	44.0	4.7	0.9	81,000	831.44	0.0	52.1	44.7	3.2	1.0
STURGEON NO. 90	14,019	65,900	828	0.0	60.4	37.8	1.8	1.3	57,000	882.44	0.0	60.4	37.8	1.8	1.5
BONNYVILLE NO. 87	10,384	0	965	0.0	50.5	45.3	4.2	N/A	0	981.98	9.4	45.8	41.0	3.8	N/A
CLEARWATER NO. 99	9,848	90,000	676	0.0	35.6	62.5	1.9	0.8	64,000	570.24	12.7	31.1	54.6	1.6	0.9
FOOTHILLS NO. 31	9,398	138,000	890	0.0	64.2	32.7	3.2	0.6	104,000	925.84	0.0	64.2	32.7	3.2	0.9
WESTLOCK NO. 92	6,992	70,000	815	0.0	39.8	58.8	1.4	1.2	75,000	686.74	0.0	39.8	58.8	1.4	0.9
TABER NO. 14	5,284	62,200	561	0.0	58.1	34.0	7.9	0.9	64,900	585.87	0.0	58.1	34.0	7.9	0.9
KNEEHILL NO. 481	4,996	90,000	1,505	10.2	30.3	58.3	1.2	1.7	53,000	1,089.22	22.5	26.1	50.4	1.0	2.1
CYPRESS NO. 14	4,795	85,000	1,429	0.0	19.4	78.5	2.1	1.7	70,000	521.62	14.7	16.6	67.0	1.8	0.7
WILLOW CREEK NO. 26	4,733	75,500	1,002	0.0	53.1	41.5	5.4	1.3	75,800	977.11	0.0	53.1	41.5	5.4	1.3
CARDSTON NO. 6	4,419			NOT SUBMITTED BY MUNICIPALITY					32,530	514.49	0.0	40.9	50.6	8.5	1.6
WAINWRIGHT NO. 61	3,937	80,000	677	0.0	42.5	57.3	0.2	0.8	75,000	606.62	0.0	42.5	57.3	0.2	0.8
PINCHER CREEK NO. 9	3,093	62,000	889	0.0	41.6	55.4	3.0	1.4	50,000	811.18	5.5	39.3	52.3	2.9	1.6
SMOKY RIVER NO. 13	2,853	85,000	1,046	0.0	34.2	63.2	2.6	1.2	45,000	590.58	0.0	34.2	63.2	2.6	1.3
PROVOST NO. 52.	2,725	72,000	791	0.0	50.5	46.8	2.8	1.1	69,000	771.50	0.0	50.5	46.8	2.8	1.1
STARLAND NO. 47	2,120	81,000	1,155	0.0	44.5	52.6	2.9	1.4	72,000	1,735.13	50.4	22.2	26.2	1.2	2.4
FAIRVIEW NO. 13	1,903	65,000	1,463	0.0	47.4	49.7	2.9	2.3	60,000	1,123.02	9.8	38.0	49.3	2.9	1.9
PEACE NO. 13	1,527	80,000	1,655	0.0	42.5	53.3	4.2	2.1	35,000	638.30	0.0	42.5	53.3	4.2	1.8
SPIRIT RIVER NO. 13	848	0	1,275	0.0	38.8	58.2	3.1	N/A				NOT SUBMITTED BY MUNICIPALITY			
ACADIA NO. 34	618			NOT SUBMITTED BY MUNICIPALITY					45,000	329.40	31.0	51.4	15.4	2.3	0.7
MUNICPAL DIST. AVG.	**5,599**	**82,600**	**1,041**	**0.6**	**44.7**	**51.6**	**3.1**	**1.3**	**62,679**	**798.56**	**8.2**	**42.6**	**46.1**	**3.1**	**1.3**

TABLE I: SURVEY SUMMARY

		Sample (Parcel) Property Tax, 1987 Tax Year							Sample (Hamlet) Property Tax, 1987 Tax Year						
Municipality	1987 Official Population	Market Value ($ 1987)	Total Prop. Tax ($)	Special Levies (%)	Supple. Sch. Req (%)	General Mun. Tax (%)	Other Req. (%)	Tot. Tax as % of Mkt. Value (%)	Market Value $ 1987$)	Total Prop. Tax ($)	Special Mun. Lev. (%)	Supple. Sch. Req (%)	General Mun. Tax (%)	Other Req. (%)	TPT % Mkt. Value (%)
IMPROVEMENT DISTRICTS															
I.D. NO. 17	12,534	52,130	467	0.0	57.5	41.9	0.6	0.9	52,960	475.79	0.0	57.5	41.9	0.6	0.9
I.D. NO. 17 (EAST)		120,000	764	0.0	57.9	39.4	2.7	0.6	65,000	420.94	0.0	57.9	39.4	2.7	0.6
I.D. NO. 17 (WEST)		59,400	442	0.0	49.5	46.8	3.6	0.7	58,110	424.01	0.0	48.6	47.7	3.7	0.7
I.D. NO. 18	10,498	50,000	361	0.0	42.9	31.6	25.4	0.7	60,000	548.52	0.0	42.9	31.6	25.4	0.9
I.D. NO. 14	8,230	135,000	1,080	0.0	51.6	45.2	3.2	0.8	58,000	477.41	0.0	51.6	45.2	3.2	0.8
I.D. NO. 23	6,942	96317	917	0.0	64.2	34.6	1.3	1.0	44,908	1059.81	56.2	28.1	15.1	0.6	2.4
I.D. NO. 16	5,332	45,000	405	0.0	48.2	49.9	1.9	0.9	45,000	396.29	0.0	48.2	49.9	1.9	0.9
I.D. NO. 22	4,451	60,500	492	0.0	58.7	34.0	7.3	0.8	45,000	743.40	43.0	32.8	19.9	4.3	1.7
I.D. NO. 21	2,992	40,000	485	0.0	56.9	37.2	5.8	1.2	45,000	477.24	0.0	56.9	37.2	5.8	1.1
I.D. NO. 20	2,922	0	469	0.0	49.0	47.9	3.2	N/A	0	858.31	62.2	18.5	18.1	1.2	N/A
I.D. NO. 15	2,854	70,000	779	0.0	49.1	49.5	1.4	1.1	55,000	688.54	0.0	49.1	49.5	1.4	1.3
I.D. NO. 19	1,620	45,000	387	0.0	56.5	40.8	2.7	0.9	49,000	437.18	0.0	56.5	40.8	2.7	0.9
I.D. NO. 7	1,145	81,000	1,612	0.0	38.0	60.6	1.4	2.0	61,000	1,357.53	15.3	30.3	53.1	1.3	2.2
I.D. NO. 8	1,106				NOT SUBMITTED BY MUNICIPALITY										
I.D. NO. 5	282				NOT SUBMITTED BY MUNICIPALITY										
I.D. NO. 6	128				NOT SUBMITTED BY MUNICIPALITY										
IMPROVE. DIST. AVG.	**4,360**	**71,196**	**666**	**0.0**	**56.7**	**46.6**	**5.0**	**1.1**	**53,248**	**697.08**	**44.2**	**48.2**	**40.8**	**4.6**	**1.3**
SPECIAL AREAS	**6,010**	**0**	**344**	**0.0**	**52.8**	**45.7**	**1.5**	**N/A**	**0**	**331.94**	**0.0**	**52.8**	**45.7**	**1.5**	**N/A**



PART II: TOTAL TAXATION

PART II: TOTAL TAXATION

Introduction

Featured in Part II are the Total Property Taxes established through the survey for the sample property for each municipality.

Total Property Taxes (T.P.T.) includes general municipal taxes, all school requisition taxation, special property-assessment-based municipal levies or charges, and the taxes necessary to cover other requisitions (eg. for planning, hospitals, nursing homes).

The **TPT Index** indicates the situation for an individual municipality relative to the group average. In addition, the index value relates to information for a particular residential property which may not necessarily apply to all properties in aggregate — either within the broad residential category, or among all property categories (industrial, commercial etc.).

The **Total Equalized Mill Rate** (T.E.M.R.) expresses the grand total property taxes (and grants-in-lieu) levied and received by a municipality, as a mill rate based on total equalized assessment. It is a generalized total or aggregate rate, lumping together all types of property. The statistics presented employ 1986 financial statement data derived from the Alberta Municipal Financial Information System (AMFIS) and 1987 equalized assessments (prepared annually by the Assessment Equalization Board). Because of the complexities of the process, equalized assessments for a given year reflect the actual assessment situation prevailing about two years previous.

The **Residential Equalized Mill Rate** (R.E.M.R.) is a more specialized equalized mill rate dealing only with all residential (and farmland) properties in aggregate. Such property is often favoured by lower rates. This occurs because business may be subjected to higher rates under a split mill rate situation, as well as having to pay the School Foundation Program Fund Levy. The equalized residential (plus farmland) mill rate is computed by isolating all taxes raised from residential and farm properties (including mobile home licence fee revenue, and special property-assessment-based revenue). These taxes are expressed as an equalized mill rate by reference to that part of total equalized assessment which is **not** subject to the School Foundation Program Fund Levy.

The **R.E.M.R. Index** is of particular value in comparison with the T.P.T. index which refers to total property taxes for the sample property. In a perfect world the index values in each column would be similar for a given municipality. To the extent that there are discrepancies, questions may be raised. On the one hand, they may be related to the representativeness and comparability of the sample property used to furnish the survey data. On the other hand, the accuracy and consistency of the assessment equalization and financial reporting processes may be suspect. Depending on where the balance of confidence rests, a user may prefer, in large discrepancy situations, to favour either the Total Property Taxes Index or T.E.M.R. and R.E.M.R. indices.

There should also be some comparability between the total property taxes data for the sample property and the statistic expressing **residential taxes per dwelling** (R.T.P.DW.). The latter statistic is derived by isolating the tax levies classified as residential (from AMFIS) and relating these to the total number of dwellings in each municipality. The data refer to 1986 municipal financial statements, and again includes mobile home licence fees and special assessments revenue as part of residential taxation. The dwelling unit data are also for 1986.

The residential taxes per dwelling statistic is not fully comparable with the survey-derived total property taxes. The latter is for 1987 while the former indicates a 1986 situation. Also, the statistic totals all residential taxes and all dwelling units. The survey information relates to a single and particular residential property. Comparability would also be limited to the extent that there is a wide variation in the type and quality of residential development. Part of the utility of the statistic is in relation to those cases which have not submitted a survey return.

In terms of beginning to explain some of the differences indicated by the above statistics, a useful first reference base is information on **fiscal capacity**. This type of statistic furnishes the best readily available indicator of the relative ability of any given municipality to provide a standard "basket" of municipal goods and services, for any given standard level of taxation. Table II provides two measures of property assessment-based

fiscal capacity, and one measure related to personal (taxable) income.

Equalized assessment per dwelling (E.A.P.DW.) relates the amount of assessment to the number of dwelling units — the major source of demand for services in virtually all municipal settings. The net costs involved ultimately require taxation which has to be raised from the available assessment base. This base may consist of varying proportions of commercial, industrial and institutional property as well as the predominant residential (and farmland) property. The larger the assessment base overall, and the greater the non-residential portion, the better off will be the average residential (or farm-based) taxpayer. This could be in terms of the prospects for comparatively low levels of taxation, or better service levels. The **E.A.P.DW. Index** values show at a glance how each municipality is positioned in terms of property-based fiscal capacity. The assessment mix aspects are detailed in PART III.

A variety of fiscal capacity statistics can be developed based on equalized assessment. It is quite common to refer to per capita statistics for urban municipalities and per road kilometre (serviced by the municipality) in the case of rurals. These are among the statistics included in a separate publication, **Equalized Assessment Statistics 1987**, which is available upon request from the Municipal Services Branch of Alberta Municipal Affairs.

Because of the residential property focus of the present survey, a special fiscal capacity statistic has been calculated to indicate the equalized assessment value of the average dwelling in each municipality, i.e. the **residential equalized assessment per dwelling** (**R.E.A.P.DW.**) statistic and the Index.

The R.E.A.P.DW. statistic is generated by reference to the portion of total equalized assessment which is not subject to the School Foundation Program Fund Levy. It has some potential as a rough indicator of the average quality of the residential environment in a given municipality. In this respect, it can act as a means of gauging the extent to which the general range and level of municipal services differed from an average or basic "basket" of municipal "goods and services." Depending on the collective local preference, municipalities can be perceived as ranging along a continuum from "deluxe" or "Cadillac" to "economy" or "Beetle."

Further perspective on a community's fiscal capacity can be obtained by reference to relative personal income levels. These have a bearing on taxation capacity as well as indicating what may be driving a particular stance on service levels. Table II includes **personal income indices**, based on 1985 income tax data. This information has recently become available from the Small Area and Administrative Data Division of Statistics Canada (Catalogue 17-602; issue 87-004).

The Personal Income Index refers to the median income of all tax filers reporting income in each urban municipality where the provincial average is equal to 100. For the rurals, no municipality-wide average was reported. However, a weighted average has been computed based on the published data for small areas within each rural municipality.

PART II: USER'S AND TECHNICAL NOTES
TOTAL TAXATION

• There is some comparability with the T.P.T. of the sample property. Refer to the introduction for its limitations.

• These property tax-base indicators show the relative ability of a municipality to provide a standard "basket" of goods/services for a standard level of taxes.

• The higher the E.A.P.DW., the better off the average residential taxpayer.

• Compare Actual as well as Index figures with the averages.

• R.E.A.P.DW. roughly indicates the average quality of residential development.

• Compare T.P.T. using the $ amounts or the index relative to the group averages at the bottom of the page.

• These mill rates are for the entire municipality and are not directly comparable to a sample property.

• The R.E.M.R. Index should be similar to the T.P.T. Index. If the difference is large, favour either the T.P.T. Index of the T.E.M.P. and R.E.M.P. Indices.

Municipality	Sample Property		Comparative (Equalized) Mill Rates				Unit Taxation	Fiscal Capacities: Property-based				Income-Based
	Total Property Taxes (TPT) ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Res. Taxes/Dwell. 1986 ($/DW.)	Eq. Assess. per Dwell. 1987 ($/DW.)	E.A.P.DW. Index (Avg.=100)	Res. Eq. Assess. per Dwell. ($/DW.)	R.E.A.P.DW. Index Avg.=100)	Personal Inc. Index (Avg.=100)
SUMMARY OF AVERAGES												
CITIES	1,219.03		93.90		84.40		943.06	22,233.42		11,880.16		102.35
TOWNS	1,200.00		96.50		94.73		913.12	15,569.55		10,230.80		83.89
VILLAGES	1,043.13		98.86		97.43		657.93	12,906.41		7,542.19		69.11
SUMMER VILLAGES	884.21		54.42		54.25		542.41	10,866.94		10,512.62		66.33
COUNTIES	882.02		76.19		72.40		n/a	38,325.69		19,030.10		65.50
MUNICIPAL DISTRICTS	798.56		68.60		64.50		n/a	45,068.00		22,307.00		72.26
IMPROVEMENT DISTRICTS	643.46		56.40		45.90		n/a	79,379.64		13,248.07		51.92
SPECIAL AREAS	331.97		45.64		36.00		n/a	108,482.00		37,741.00		69.00
		*****		*****		*****			*****		*****	

• Use the municipality's population to locate it in Parts I to V. Municipalities are listed by population (Hi to Lo).

• Appendix 1 has an alphabetical list of municipalities.

• Total property tax includes taxes from requisitions, special assessment levies, and general municipal purposes on the sample bungalow.

• Total property taxes and grants-in-lieu of a municipality divided by its total equalized assessment.

• Special mill rate for all taxes from residential (and farmland) properties (incl. mobile home license fees and special assessment revenues) divided by the total residential (non-SFPF) equalized assessment.

• Taxes from residential properties (incl. mobile home licenses and special assessment revenues) divided by the total dwellings in a municipality. For Summer Villages, the number of parcels with residences was used instead of dwellings.

• Total equalized assessment of a municipality divided by the total dwellings. For Summer Villages, the number of parcels with residences was used instead of dwellings.

• Residential (non-SFPF) equalized assessment divided by the dwellings in a municipality.

• Based on the middle income level in a municipality: Prov. Avg. =100. (Statistics Canada)

***** Indicates the situation for a municipality relative to the average shown at the bottom of the page of each table.

TABLE II: TOTAL TAXATION

	Sample Property		Comparative (Equalized) Mill Rates				Unit Taxation	Fiscal Capacities: Property-based				Income-Based
Municipality	Total Property Taxes (TPT) ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Res. Taxes/Dwell. 1986 ($/DW.)	Eq. Assess. per Dwell. 1987 ($/DW.)	E.A.P.DW. Index (Avg.=100)	Res. Eq. Assess. per Dwell. ($/DW.)	R.E.A.P.DW. Index Avg.=100)	Personal Inc. Index (Avg.=100)
CITIES												
CALGARY	1,221.76	100.2	94.0	100.1	71.0	84.2	902.6	23,929	107.6	13,745	115.7	107
EDMONTON	1,317.25	108.1	111.0	118.2	91.0	107.9	923.2	19,277	86.7	11,068	93.2	99
LETHBRIDGE	1,036.56	85.0	79.0	84.1	65.0	77.0	745.4	18,629	83.8	12,097	101.8	93
RED DEER	1,177.08	96.6	80.0	85.2	69.0	81.8	763.3	18,030	81.1	11,582	97.5	98
MEDICINE HAT	805.48	66.1	70.0	74.5	59.0	69.9	662.9	18,498	83.2	11,284	95.0	92
ST. ALBERT	1,436.64	117.9	107.0	113.9	103.0	122.1	1,606.5	19,985	89.9	15,948	134.2	121
FORT MCMURRAY	1,995.19	163.7	124.0	132.0	103.0	122.1	1,382.1	19,552	87.9	15,071	126.9	146
URBAN STRATHCONA *	1,338.53	109.8	87.7	93.4	80.6	95.6	1,166.3	37,911	170.5	15,365	129.3	118
GRANDE PRAIRIE	1,427.22	117.1	116.0	123.5	101.0	119.7	1,021.1	18,734	84.3	10,847	91.3	99
LEDUC	1,248.67	102.4	102.0	108.6	97.0	115.0	1,095.9	17,176	77.3	12,406	104.4	102
CAMROSE	1,279.55	105.0	97.9	104.2	90.2	106.9	1,011.8	17,062	76.7	10,910	91.8	87
FORT SASKATCHEWAN	1,081.74	88.7	79.0	84.1	76.0	90.1	874.8	48,340	217.4	11,517	96.9	117
SPRUCE GROVE	1,192.51	97.8	80.0	85.2	77.0	91.3	1,033.9	18,678	84.0	14,000	117.8	108
AIRDRIE	1,037.94	85.1	80.0	85.2	72.0	85.3	954.5	21,726	97.7	14,713	123.8	82
LLOYDMINSTER **	951.29	78.0	n/a		n/a	0.0	n/a	25,602	115.2	12,722	107.1	100
WETASKIWIN	1,168.09	95.8	92.0	98.0	93.0	110.2	880.4	16,931	76.1	10,471	88.1	81
DRUMHELLER	1,008.03	82.7	103.0	109.7	102.0	120.9	1,007.3	17,908	80.5	10,097	85.0	90
ALL CITIES AVERAGE	**1,219.03**	**100.0**	**93.9**	**100.0**	**84.4**	**100.0**	**943.1**	**22,233**	**100.0**	**11,880**	**100.0**	**102**

* Includes Sherwood Park Urban Service Area.
** All finances are reported to the Province of Saskatchewan.

TABLE II: TOTAL TAXATION

Municipality	Sample Property: Total Property Taxes (TPT) ($)	Sample Property: T.P.T. Index (Avg.=100)	Comparative (Equalized) Mill Rates: Total Equalized Mill Rate	Comparative (Equalized) Mill Rates: T.E.M.R. Index (Avg.=100)	Comparative (Equalized) Mill Rates: Resid. Equalized Mill Rate	Comparative (Equalized) Mill Rates: R.E.M.R. Index (Avg.=100)	Unit Taxation: Res. Taxes/Dwell. 1986 ($/DW.)	Fiscal Capacities: Property-based: Eq. Assess. per Dwell. 1987 ($/DW.)	Fiscal Capacities: Property-based: E.A.P.DW. Index (Avg.=100)	Fiscal Capacities: Property-based: Res. Eq. Assess. per Dwell. ($/DW.)	Fiscal Capacities: Property-based: R.E.A.P.DW. Index Avg.=100)	Income-Based: Personal Inc. Index (Avg.=100)
TOWNS												
BROOKS	1,374.93	114.6	81.0	83.9	78.0	82.3	880.7	16,411	105.4	10,759	105.2	93
HINTON	1,319.75	110.0	81.0	83.9	83.0	87.6	1,049.5	25,368	162.9	13,582	132.8	115
EDSON	970.04	80.8	103.0	106.7	114.0	120.3	1,095.8	18,163	116.7	9,834	96.1	88
CROWSNEST PASS	1,007.62	84.0	107.0	110.9	108.0	114.0	770.6	13,953	89.6	8,410	82.2	102
TABER	951.78	79.3	77.0	79.8	72.0	76.0	879.9	17,840	114.6	11,059	108.1	84
PEACE RIVER	850.99	70.9	102.0	105.7	108.0	114.0	976.3	18,554	119.2	9,879	96.6	97
LACOMBE	1,058.70	88.2	72.0	74.6	69.0	72.8	722.9	15,314	98.4	10,982	107.3	86
STONY PLAIN	1,296.41	108.0	106.0	109.8	96.0	101.3	1,141.3	17,123	110.0	13,177	128.8	97
WHITECOURT	766.33	63.9	77.0	79.8	80.0	84.4	746.4	19,135	122.9	10,367	101.3	91
BONNYVILLE	1,424.34	118.7	90.0	93.3	86.0	90.8	988.5	20,936	134.5	12,849	125.6	80
SLAVE LAKE	1,351.98	112.7	91.0	94.3	82.0	86.6	711.7	15,388	98.8	9,104	89.0	94
OKOTOKS	1,494.07	124.5	85.0	88.1	86.0	90.8	1,319.8	20,235	130.0	15,792	154.4	100
INNISFAIL	884.99	73.7	73.0	75.6	70.0	73.9	734.2	17,712	113.8	10,578	103.4	84
PONOKA	1,248.38	104.0	82.0	85.0	79.0	83.4	817.8	14,315	91.9	10,070	98.4	89
MORINVILLE	1,408.84	117.4	123.0	127.5	122.0	128.8	1,377.4	16,517	106.1	12,486	122.0	92
DRAYTON VALLEY	1,328.36	110.7	101.0	104.7	93.0	98.2	1,055.6	18,415	118.3	11,372	111.2	100
VEGREVILLE	1,092.70	91.1	109.0	113.0	109.0	115.1	1,122.1	19,128	122.9	9,768	95.5	84
ROCKY MOUNTAIN HOUSE	1,124.49	93.7	78.0	80.8	82.0	86.6	730.0	16,437	105.6	9,628	94.1	75
STETTLER	1,350.79	112.6	101.0	104.7	99.0	104.5	1,123.3	17,315	111.2	10,930	106.8	89
ST. PAUL	1,107.40	92.3	92.0	95.3	86.0	90.8	1,003.5	18,132	116.5	11,765	115.0	74
HIGH RIVER	1,174.93	97.9	83.0	86.0	78.0	82.3	986.1	18,082	116.1	12,477	122.0	91
OLDS	1,030.75	85.9	97.0	100.5	90.0	95.0	841.5	15,695	100.8	10,300	100.7	81
COALDALE	1,201.84	100.2	63.0	65.3	60.0	63.3	830.5	17,108	109.9	14,382	140.6	81
WAINWRIGHT	1,037.19	86.4	78.0	80.8	72.0	76.0	669.4	15,707	100.9	9,784	95.6	94
WESTLOCK	997.82	83.2	88.0	91.2	88.0	92.9	807.6	15,531	99.8	9,452	92.4	75
COCHRANE	907.89	75.7	68.0	70.5	63.0	66.5	782.6	19,051	122.4	12,863	125.7	105
CANMORE	1,206.26	100.5	79.0	81.9	75.0	79.2	910.0	21,273	136.6	15,282	149.4	91
VERMILION	1,123.65	93.6	109.0	113.0	112.0	118.2	950.6	15,018	96.5	8,804	86.1	83
BEAUMONT	1,202.72	100.2	87.0	90.2	87.0	91.8	1,300.2	16,923	108.7	15,561	152.1	127
BARRHEAD	1,103.17	91.9	96.0	99.5	89.0	93.9	855.0	15,907	102.2	9,780	95.6	74
TOWNS (GROUP I) AVG.	**1,146.64**	**95.6**	**89.3**	**92.5**	**87.2**	**92.0**	**939.4**	**17,556**	**112.8**	**11,369**	**111.1**	**91**
ALL TOWNS AVERAGE	**1,200.00**	**100.0**	**96.5**	**100.0**	**94.7**	**100.0**	**913.1**	**15,570**	**100.0**	**10,231**	**100.0**	**84**

ALBERTA MUNICIPAL AFFAIRS • MUNICIPAL SERVICES BRANCH • RESIDENTIAL PROPERTY SURVEY

TABLE II: TOTAL TAXATION

	Sample Property		Comparative (Equalized) Mill Rates				Unit Taxation	Fiscal Capacities: Property-based				Income-Based
Municipality	Total Property Taxes (TPT) ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Res. Taxes/Dwell. 1986 ($/DW.)	Eq. Assess. per Dwell. 1987 ($/DW.)	E.A.P.DW. Index (Avg.=100)	Res. Eq. Assess. per Dwell. ($/DW.)	R.E.A.P.DW. Index Avg.=100)	Personal Inc. Index (Avg.=100)
SYLVAN LAKE	1,071.35	89.3	92.0	95.3	91.0	96.1	1,119.9	15,183	97.5	11,670	114.1	86
REDCLIFF	1,201.40	100.1	95.0	98.4	91.0	96.1	899.6	16,611	106.7	9,867	96.4	96
PINCHER CREEK	1,213.89	101.2	86.0	89.1	81.0	85.5	940.9	15,306	98.3	10,633	103.9	85
DEVON	1,411.29	117.6	91.0	94.3	88.0	92.9	1,033.1	21,366	137.2	13,240	129.4	105
GRAND CENTRE	1,346.25	112.2	95.0	98.4	90.0	95.0	919.9	17,083	109.7	9,855	96.3	80
GRANDE CACHE	1,143.59	95.3	88.0	91.2	82.0	86.6	652.6	19,394	124.6	11,453	111.9	106
STRATHMORE	1,554.66	129.6	110.0	114.0	105.0	110.8	1,259.0	17,826	114.5	12,529	122.5	89
CARDSTON	934.03	77.8	76.0	78.8	71.0	74.9	662.5	14,019	90.0	9,720	95.0	62
CLARESHOLM	1,237.66	103.1	85.0	88.1	80.0	84.4	843.5	15,049	96.7	10,421	101.9	81
THREE HILLS	1,114.57	92.9	81.0	83.9	77.0	81.3	555.9	14,622	93.9	10,103	98.8	70
FAIRVIEW	1,345.00	112.1	102.0	105.7	103.0	108.7	1,024.4	16,584	106.5	10,263	100.3	82
COLD LAKE	1,179.32	98.3	76.0	78.8	73.0	77.1	1,104.1	18,673	119.9	16,462	160.9	100
DIDSBURY	1,127.52	94.0	78.0	80.8	76.0	80.2	793.6	14,018	90.0	10,695	104.5	77
FORT MACLEOD	1,244.57	103.7	100.0	103.6	97.0	102.4	831.4	14,040	90.2	8,314	81.3	72
HANNA	1,238.40	103.2	95.0	98.4	90.0	95.0	890.9	16,873	108.4	11,139	108.9	85
HIGH LEVEL	857.60	71.5	110.0	114.0	101.0	106.6	864.3	19,447	124.9	9,095	88.9	90
RAYMOND	882.22	73.5	82.0	85.0	79.0	83.4	760.6	11,970	76.9	10,265	100.3	78
HIGH PRAIRIE	1,556.21	129.7	109.0	113.0	109.0	115.1	1,033.7	15,234	97.8	8,411	82.2	73
GRIMSHAW	1,668.61	139.1	111.0	115.0	115.0	121.4	1,088.1	14,964	96.1	10,349	101.2	81
LAC LA BICHE	1,405.46	117.1	106.0	109.8	103.0	108.7	1,104.5	18,840	121.0	10,105	98.8	71
SWAN HILLS	1,669.59	139.1	129.0	133.7	124.0	130.9	1,272.8	14,529	93.3	10,220	99.9	123
GIBBONS	1,231.20	102.6	111.0	115.0	111.0	117.2	1,146.7	14,319	92.0	12,211	119.4	99
VALLEYVIEW	1,425.91	118.8	109.0	113.0	103.0	108.7	881.8	16,074	103.2	9,155	89.5	69
FOX CREEK	991.53	82.6	80.0	82.9	77.0	81.3	937.2	15,029	96.5	10,665	104.2	127
REDWATER	1,150.60	95.9	96.0	99.5	95.0	100.3	880.1	20,309	130.4	11,088	108.4	94
ATHABASCA	1,389.70	115.8	110.0	114.0	104.0	109.8	957.6	18,350	117.9	9,481	92.7	78
BEAVERLODGE	1,126.69	93.9	92.0	95.3	95.0	100.3	795.5	14,634	94.0	9,695	94.8	81
RIMBEY	1,278.08	106.5	110.0	114.0	107.0	113.0	976.8	13,308	85.5	7,938	77.6	70
SUNDRE	851.27	70.9	82.0	85.0	84.0	88.7	757.5	13,368	85.9	8,774	85.8	71
PROVOST	1,237.62	103.1	108.0	111.9	104.0	109.8	982.8	18,198	116.9	11,010	107.6	94
TOWNS (GROUP II) AVG.	**1,236.19**	**103.0**	**96.5**	**100.0**	**93.5**	**98.7**	**932.4**	**16,174**	**103.9**	**10,494**	**102.6**	**86**
ALL TOWNS AVERAGE	**1,200.00**	**100.0**	**96.5**	**100.0**	**94.7**	**100.0**	**913.1**	**15,570**	**100.0**	**10,231**	**100.0**	**84**

TABLE II: TOTAL TAXATION

	Sample Property		Comparative (Equalized) Mill Rates				Unit Taxation	Fiscal Capacities: Property-based				Income-Based
Municipality	Total Property Taxes (TPT) ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Res. Taxes/Dwell. 1986 ($/DW.)	Eq. Assess. per Dwell. 1987 ($/DW.)	E.A.P.DW. Index (Avg.=100)	Res. Eq. Assess. per Dwell. ($/DW.)	R.E.A.P.DW. Index Avg.=100)	Personal Inc. Index (Avg.=100)
BLACKFALDS	1,056.41	88.0	78.0	80.8	74.0	78.1	740.5	13,497	86.7	9,770	95.5	88
MAGRATH	827.15	68.9	70.0	72.5	69.0	72.8	759.6	13,794	88.6	10,286	100.5	76
LAMONT	1,324.98	110.4	142.0	147.2	139.0	146.7	1,129.2	11,783	75.7	9,252	90.4	99
PICTURE BUTTE	1,162.55	96.9	92.0	95.3	90.0	95.0	823.0	13,338	85.7	9,868	96.5	74
BOW ISLAND	1,121.10	93.4	86.0	89.1	82.0	86.6	771.2	15,066	96.8	9,027	88.2	81
NANTON	962.50	80.2	86.0	89.1	85.0	89.7	921.4	15,958	102.5	11,225	109.7	77
MILLET	1,474.25	122.9	109.0	113.0	113.0	119.3	1,275.2	12,392	79.6	10,407	101.7	77
CARSTAIRS	1,241.30	103.4	95.0	98.4	90.0	95.0	1,027.3	15,588	100.1	12,015	117.4	84
PENHOLD	1,034.92	86.2	71.0	73.6	68.0	71.8	613.1	12,632	81.1	10,837	105.9	96
TOFIELD	1,467.13	122.3	94.0	97.4	91.0	96.1	914.4	15,387	98.8	10,963	107.2	77
BLACK DIAMOND	1,275.14	106.3	112.0	116.1	105.0	110.8	869.9	10,056	64.6	8,541	83.5	76
VULCAN	1,291.02	107.6	111.0	115.0	108.0	114.0	1,101.6	18,254	117.2	10,421	101.9	81
CROSSFIELD	815.51	68.0	75.0	77.7	66.0	69.7	890.2	21,716	139.5	14,291	139.7	94
MAYERTHORPE	1,579.34	131.6	103.0	106.7	102.0	107.7	803.8	12,251	78.7	8,029	78.5	69
BON ACCORD	1,218.35	101.5	113.0	117.1	115.0	121.4	1,145.2	12,796	82.2	10,967	107.2	101
CORONATION	1,251.25	104.3	92.0	95.3	95.0	100.3	756.3	13,954	89.6	7,811	76.3	81
ELK POINT	988.68	82.4	64.0	66.3	59.0	62.3	573.1	16,971	109.0	11,622	113.6	67
TURNER VALLEY	1,031.75	86.0	103.0	106.7	107.0	113.0	924.3	14,345	92.1	9,846	96.2	84
SEXSMITH	1,945.87	162.2	119.0	123.3	127.0	134.1	1,126.1	19,067	122.5	9,857	96.3	75
WEMBLEY	918.96	76.6	100.0	103.6	105.0	110.8	1,018.8	11,994	77.0	9,959	97.3	83
BASSANO	909.81	75.8	102.0	105.7	123.0	129.8	1,003.9	15,614	100.3	8,809	86.1	83
FALHER	1,338.86	111.6	126.0	130.6	131.0	138.3	1,110.7	16,735	107.5	8,640	84.5	76
VIKING	1,776.25	148.0	98.0	101.6	93.0	98.2	878.4	14,364	92.3	9,932	97.1	76
CALMAR	1,334.82	111.2	115.0	119.2	109.0	115.1	1,110.1	14,616	93.9	10,772	105.3	75
MANNING	862.68	71.9	75.0	77.7	75.0	79.2	736.4	16,189	104.0	10,406	101.7	70
TWO HILLS	1,353.59	112.8	111.0	115.0	106.0	111.9	876.9	12,248	78.7	8,015	78.3	69
BRUDERHEIM	1,215.66	101.3	143.0	148.2	147.0	155.2	1,392.7	13,345	85.7	11,191	109.4	92
SPIRIT RIVER	1,003.35	83.6	111.0	115.0	124.0	130.9	900.8	12,594	80.9	7,366	72.0	65
RAINBOW LAKE	1,764.50	147.0	122.0	126.4	118.0	124.6	1,013.8	13,969	89.7	9,362	91.5	133
SMOKY LAKE	734.48	61.2	72.0	74.6	70.0	73.9	646.5	17,597	113.0	10,781	105.4	67
TOWNS (GROUP III) AVG.	**1,209.41**	**100.8**	**99.7**	**103.3**	**99.5**	**105.1**	**928.5**	**14,604**	**93.8**	**10,009**	**97.8**	**82**
ALL TOWNS AVERAGE	**1,200.00**	**100.0**	**96.5**	**100.0**	**94.7**	**100.0**	**913.1**	**15,570**	**100.0**	**10,231**	**100.0**	**84**

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KILLAM	1,250.36	104.2	101.0	104.7	101.0	106.6	1,000.5	14,515	93.2	9,425	92.1	82
CASTOR	1,117.58	93.1	92.0	95.3	92.0	97.1	660.7	12,441	79.9	8,445	82.5	70
OYEN	1,612.02	134.3	98.0	101.6	98.0	103.5	928.7	15,384	98.8	9,322	91.1	78
MCLENNAN	1,338.47	111.5	139.0	144.0	133.0	140.4	893.6	11,752	75.5	7,535	73.7	85
VAUXHALL	1,624.27	135.4	111.0	115.0	121.0	127.7	1,132.7	16,350	105.0	9,723	95.0	78
BOWDEN	1,167.45	97.3	86.0	89.1	81.0	85.5	1,057.0	12,134	77.9	8,738	85.4	68
TROCHU	1,422.22	118.5	105.0	108.8	106.0	111.9	960.2	14,694	94.4	8,793	85.9	86
SEDGEWICK	1,268.59	105.7	88.0	91.2	85.0	89.7	696.3	12,198	78.3	8,475	82.8	89
ECKVILLE	1,107.16	92.3	92.0	95.3	88.0	92.9	748.2	12,584	80.8	8,604	84.1	76
MILK RIVER	1,262.98	105.2	83.0	86.0	86.0	90.8	902.9	15,130	97.2	9,630	94.1	80
BASHAW	1,038.64	86.6	115.0	119.2	90.0	95.0	742.6	15,474	99.4	7,948	77.7	70
DAYSLAND	1,127.12	93.9	96.0	99.5	91.0	96.1	766.6	12,244	78.6	8,720	85.2	71
HARDISTY	1,317.16	109.8	87.0	90.2	73.0	77.1	491.4	10,390	66.7	6,919	67.6	85
MUNDARE	1,491.03	124.3	134.0	138.9	156.0	164.7	1,012.4	11,104	71.3	7,608	74.4	68
STAVELY	1,216.98	101.4	97.0	100.5	93.0	98.2	708.3	12,506	80.3	8,846	86.5	70
GRANUM	610.27	50.9	122.0	126.4	112.0	118.2	681.9	10,441	67.1	6,727	65.8	76
GLEICHEN	1,093.22	91.1	115.0	119.2	119.0	125.6	681.8	12,031	77.3	6,586	64.4	27
IRVINE	767.60	64.0	97.0	100.5	98.0	103.5	544.4	10,130	65.1	6,713	65.6	64
TOWNS (GROUP IV) AVG.	**1,212.95**	**101.1**	**103.2**	**107.0**	**101.3**	**106.9**	**811.7**	**12,861**	**82.6**	**8,264**	**80.8**	**74**
ALL TOWNS AVERAGE	**1,200.00**	**100.0**	**96.5**	**100.0**	**94.7**	**100.0**	**913.1**	**15,570**	**100.0**	**10,231**	**100.0**	**84**

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VILLAGES												
COALHURST	898.14	86.1	68.0	68.8	68.0	69.8	703.1	11,045	85.6	9,968	132.2	90
LEGAL	1,229.68	117.9	102.0	103.1	101.0	103.7	1,129.6	13,211	102.4	10,956	145.3	78
FORESTBURG	884.00	84.7	70.0	70.8	66.0	67.7	639.2	15,086	116.9	10,392	137.8	96
BENTLEY	889.91	85.3	69.0	69.8	69.0	70.8	678.8	14,475	112.2	10,324	136.9	75
STIRLING	1,255.82	120.4	110.0	111.2	103.0	105.7	993.8	10,208	79.1	9,313	123.5	70
ALIX	1,262.09	121.0	77.0	77.9	73.0	74.9	609.0	11,118	86.1	8,810	116.8	75
MANNVILLE	1,070.00	102.6	75.0	75.8	72.0	73.9	481.0	9,964	77.2	7,370	97.7	70
EVANSBURG	1,174.22	112.6	108.0	109.2	100.0	102.6	820.8	13,620	105.5	9,549	126.6	62
IRRICANA	1,164.79	111.7	118.0	119.3	118.0	121.1	1,330.5	15,380	119.2	12,807	169.8	82
HYTHE	901.92	86.5	95.0	96.1	87.0	89.3	622.6	16,287	126.2	8,219	109.0	62
BOYLE	1,289.76	123.6	94.0	95.0	97.0	99.6	861.6	17,314	134.2	9,127	121.0	62
CONSORT	1,346.00	129.0	106.0	107.2	101.0	103.7	737.6	12,023	93.2	7,044	93.4	86
RYCROFT	1,814.45	173.9	127.0	128.4	132.0	135.5	1,046.2	14,062	109.0	8,535	113.2	69
BERWYN	1,439.05	138.0	104.0	105.2	103.0	105.7	809.9	11,477	88.9	8,152	108.1	80
ONOWAY	944.00	90.5	100.0	101.1	102.0	104.7	1,103.2	17,432	135.1	11,487	152.3	74
THORSBY	1,543.89	148.0	136.0	137.5	141.0	144.7	1,416.9	17,402	134.8	11,278	149.5	73
KITSCOTY	952.92	91.4	68.0	68.8	63.0	64.7	657.7	13,750	106.5	10,388	137.7	88
FOREMOST	1,464.09	140.4	95.0	96.1	97.0	99.6	770.8	15,353	119.0	8,539	113.2	90
WABAMUN	1,012.93	97.1	68.0	68.8	72.0	73.9	646.6	132,689	1,028.1	10,911	144.7	96
DELBURNE	570.45	54.7	60.0	60.7	57.0	58.5	430.4	10,534	81.6	7,614	101.0	66
BRETON	1,157.69	111.0	103.0	104.1	94.0	96.5	567.8	11,235	87.0	7,248	96.1	60
NOBLEFORD	888.43	85.2	83.0	83.9	81.0	83.1	852.1	18,729	145.1	11,008	146.0	78
MARWAYNE	1,560.05	149.6	96.0	97.1	87.0	89.3	684.7	12,196	94.5	8,003	106.1	73
HINES CREEK	769.07	73.7	188.0	190.1	291.0	298.7	1,353.7	12,183	94.4	5,762	76.4	62
MIRROR	1,020.00	97.8	92.0	93.0	88.0	90.3	574.6	9,283	71.9	6,804	90.2	67
BEISEKER	1,355.47	129.9	98.0	99.1	86.0	88.3	906.8	18,798	145.6	11,312	150.0	80
RYLEY	1,665.00	159.6	143.0	144.6	149.0	152.9	914.1	10,341	80.1	6,674	88.5	66
WARNER	1,146.76	109.9	115.0	116.3	121.0	124.2	794.0	13,479	104.4	7,477	99.1	76
ANDREW	1,262.26	121.0	137.0	138.5	140.0	143.7	781.7	9,474	73.4	6,766	89.7	57
IRMA	1,148.89	110.1	80.0	80.9	73.0	74.9	608.7	11,709	90.7	7,709	102.2	71
VILLAGE (GROUP I)AVG.	**1,169.39**	**112.1**	**99.5**	**100.6**	**101.1**	**103.7**	**817.6**	**17,329**	**134.3**	**8,985**	**119.1**	**74**
ALL VILLAGES AVERAGE	**1,043.13**	**100.0**	**98.9**	**100.0**	**97.4**	**100.0**	**657.9**	**12,906**	**100.0**	**7,542**	**100.0**	**69**

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TABLE II: TOTAL TAXATION

Municipality	Sample Property		Comparative (Equalized) Mill Rates				Unit Taxation	Fiscal Capacities: Property-based				Income-Based
	Total Property Taxes (TPT) ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Res. Taxes/Dwell. 1986 ($/DW.)	Eq. Assess. per Dwell. 1987 ($/DW.)	E.A.P.DW. Index (Avg.=100)	Res. Eq. Assess. per Dwell. ($/DW.)	R.E.A.P.DW. Index Avg.=100)	Personal Inc. Index (Avg.=100)
THORHILD	1,177.28	112.9	98.0	99.1	99.0	101.6	775.4	11,937	92.5	8,178	108.4	62
GLENDON	986.35	94.6	81.0	81.9	78.0	80.1	591.0	11,808	91.5	8,474	112.4	63
ENTWISTLE	972.79	93.3	89.0	90.0	100.0	102.6	676.0	13,289	103.0	7,983	105.8	60
WARBURG	1,153.14	110.5	92.0	93.0	93.0	95.4	953.3	14,945	115.8	11,332	150.2	70
NAMPA	798.79	76.6	67.0	67.7	58.0	59.5	428.3	13,186	102.2	7,581	100.5	67
ACME	1,249.29	119.8	118.0	119.3	112.0	114.9	883.8	12,590	97.5	8,320	110.3	82
DUCHESS	927.00	88.9	81.0	81.9	74.0	75.9	754.3	14,708	114.0	10,715	142.1	79
CARBON	1,013.27	97.1	79.0	79.9	72.0	73.9	664.1	14,644	113.5	10,151	134.6	92
CLYDE	887.35	85.1	85.0	85.9	82.0	84.2	557.3	9,106	70.6	7,009	92.9	64
LINDEN	1,113.00	106.7	97.0	98.1	90.0	92.4	801.4	14,932	115.7	9,477	125.7	67
HOLDEN	1,219.85	116.9	130.0	131.4	132.0	135.5	679.8	8,972	69.5	5,675	75.2	60
DONNELLY	1,247.40	119.6	100.0	101.1	107.0	109.8	656.9	11,046	85.6	6,257	83.0	80
BARNWELL	988.04	94.7	70.0	70.8	69.0	70.8	727.8	13,400	103.8	10,881	144.3	77
EDGERTON	909.00	87.1	85.0	85.9	78.0	80.1	507.0	11,024	85.4	6,861	91.0	73
CHAUVIN	1,187.47	113.8	103.0	104.1	98.0	100.6	625.2	10,737	83.2	7,052	93.5	72
MYRNAM	792.08	75.9	63.0	63.7	59.0	60.6	364.6	10,510	81.4	6,930	91.9	64
WILDWOOD	1,075.56	103.1	98.0	99.1	65.0	66.7	461.7	11,634	90.1	7,909	104.9	58
BAWLF	830.47	79.6	75.0	75.8	71.0	72.9	666.0	12,705	98.4	9,822	130.2	74
WILLINGDON	1,156.18	110.8	102.0	103.1	104.0	106.7	589.0	10,741	83.2	6,690	88.7	58
SANGUDO	1,147.51	110.0	85.0	85.9	80.0	82.1	450.4	9,610	74.5	6,345	84.1	64
GIROUXVILLE	1,368.00	131.1	108.0	109.2	98.0	100.6	808.2	11,030	85.5	7,030	93.2	72
CAROLINE	1,735.08	166.3	136.0	137.5	140.0	143.7	805.4	10,407	80.6	6,684	88.6	64
TILLEY	1,116.21	107.0	104.0	105.2	99.0	101.6	644.0	9,312	72.2	6,642	88.1	83
COUTTS	1,278.75	122.6	102.0	103.1	120.0	123.2	686.7	14,733	114.2	6,721	89.1	88
CHAMPION	956.87	91.7	106.0	107.2	105.0	107.8	540.8	10,771	83.5	5,591	74.1	68
CLIVE	878.90	84.3	54.0	54.6	53.0	54.4	513.1	13,175	102.1	10,426	138.2	73
CREMONA	877.26	84.1	75.0	75.8	72.0	73.9	600.4	14,624	113.3	9,680	128.3	76
STANDARD	832.68	79.8	70.0	70.8	65.0	66.7	601.0	17,598	136.4	10,269	136.2	94
VILNA	754.89	72.4	77.0	77.9	75.0	77.0	525.7	10,877	84.3	7,450	98.8	57
ROSEMARY	568.18	54.5	73.0	73.8	68.0	69.8	472.6	9,137	70.8	7,479	99.2	71
VILLAGE (GROUP II)AVG.	**1,040.06**	**99.7**	**90.4**	**91.4**	**87.5**	**89.8**	**634.5**	**12,132**	**94.0**	**8,037**	**106.6**	**71**
ALL VILLAGES AVERAGE	**1,043.13**	**100.0**	**98.9**	**100.0**	**97.4**	**100.0**	**657.9**	**12,906**	**100.0**	**7,542**	**100.0**	**69**

TABLE II: TOTAL TAXATION

	Sample Property		Comparative (Equalized) Mill Rates				Unit Taxation	Fiscal Capacities: Property-based				Income-Based
Municipality	Total Property Taxes (TPT) ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Res. Taxes/Dwell. 1986 ($/DW.)	Eq. Assess. per Dwell. 1987 ($/DW.)	E.A.P.DW. Index (Avg.=100)	Res. Eq. Assess. per Dwell. ($/DW.)	R.E.A.P.DW. Index Avg.=100)	Personal Inc. Index (Avg.=100)
NEW SAREPTA	830.18	79.6	84.0	84.9	85.0	87.2	508.1	12,187	94.4	9,056	120.1	76
VETERAN	1,093.83	104.9	116.0	117.3	107.0	109.8	488.5	8,178	63.4	4,689	62.2	65
GLENWOOD	581.24	55.7	59.0	59.7	54.0	55.4	530.7	14,069	109.0	10,114	134.1	54
BIG VALLEY	793.11	76.0	90.0	91.0	86.0	88.3	500.3	9,935	77.0	6,175	81.9	77
BARONS	1,111.68	106.6	95.0	96.1	93.0	95.4	499.9	12,985	100.6	5,633	74.7	65
HAY LAKES	1,286.23	123.3	128.0	129.4	127.0	130.3	1,062.2	11,974	92.8	9,474	125.6	68
YOUNGSTOWN	622.00	59.6	87.0	88.0	88.0	90.3	530.6	9,490	73.5	5,705	75.6	85
ROCKYFORD	1,056.04	101.2	106.0	107.2	109.0	111.9	759.2	14,447	111.9	8,179	108.4	77
COWLEY	1,266.06	121.4	103.0	104.1	102.0	104.7	775.0	10,830	83.9	7,663	101.6	59
LONGVIEW	1,137.99	109.1	103.0	104.1	109.0	111.9	798.0	14,744	114.2	8,086	107.2	60
KINUSO	1,072.00	102.8	137.0	138.5	110.0	112.9	444.0	6,532	50.6	3,589	47.6	51
BURDETT	1,002.31	96.1	168.0	169.9	183.0	187.8	757.4	6,909	53.5	4,678	62.0	64
NEW NORWAY	1,042.60	99.9	91.0	92.0	86.0	88.3	633.4	11,350	87.9	8,166	108.3	72
HUGHENDEN	1,351.75	129.6	112.0	113.2	111.0	113.9	608.3	8,896	68.9	5,751	76.3	70
WASKATENAU	886.61	85.0	98.0	99.1	91.0	93.4	636.3	10,577	82.0	6,803	90.2	58
LOUGHEED	1,197.67	114.8	119.0	120.3	112.0	114.9	679.0	13,151	101.9	6,450	85.5	82
STROME	1,142.00	109.5	98.0	99.1	99.0	101.6	656.7	10,836	84.0	6,529	86.6	70
BLACKIE	1,285.86	123.3	127.0	128.4	137.0	140.6	1,050.4	17,709	137.2	9,213	122.2	81
ELNORA	578.37	55.4	49.0	49.5	44.0	45.2	294.8	10,461	81.1	7,339	97.3	65
CARMANGAY	905.00	86.8	84.0	84.9	79.0	81.1	466.3	12,157	94.2	7,405	98.2	65
MORRIN	1,316.50	126.2	154.0	155.7	165.0	169.3	1,053.2	9,038	70.0	6,463	85.7	79
CEREAL	1,420.48	136.2	143.0	144.6	152.0	156.0	829.2	9,889	76.6	6,232	82.6	88
HILLSPRING	913.00	87.5	65.0	65.7	63.0	64.7	508.4	10,264	79.5	9,260	122.8	47
GRASSY LAKE	1,217.00	116.7	151.0	152.7	136.0	139.6	592.2	7,923	61.4	4,602	61.0	72
CHIPMAN	893.12	85.6	112.0	113.2	120.0	123.2	790.2	10,968	85.0	7,263	96.3	61
WANHAM	753.95	72.3	124.0	125.4	124.0	127.3	469.2	9,776	75.7	4,052	53.7	63
DONALDA	877.61	84.1	86.0	87.0	84.0	86.2	545.4	11,064	85.7	7,464	99.0	66
PLAMONDON	1,117.02	107.1	100.0	101.1	94.0	96.5	898.9	12,030	93.2	8,579	113.7	53
EMPRESS	1,084.00	103.9	171.0	172.9	159.0	163.2	445.5	6,378	49.4	3,167	42.0	78
DELIA	523.01	50.1	73.0	73.8	66.0	67.7	421.6	14,872	115.2	7,078	93.8	81
VILLAGE (GROUP III)AVG.	**1,012.95**	**97.1**	**107.5**	**108.7**	**105.6**	**108.3**	**641.6**	**11,049**	**85.6**	**6,852**	**90.8**	**68**
ALL VILLAGES AVERAGE	**1,043.13**	**100.0**	**98.9**	**100.0**	**97.4**	**100.0**	**657.9**	**12,906**	**100.0**	**7,542**	**100.0**	**69**

TABLE II: TOTAL TAXATION

	Sample Property		Comparative (Equalized) Mill Rates				Unit Taxation	Fiscal Capacities: Property-based				Income-Based
Municipality	Total Property Taxes (TPT) ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Res. Taxes/Dwell. 1986 ($/DW.)	Eq. Assess. per Dwell. 1987 ($/DW.)	E.A.P.DW. Index (Avg.=100)	Res. Eq. Assess. per Dwell. ($/DW.)	R.E.A.P.DW. Index Avg.=100)	Personal Inc. Index (Avg.=100)
INNISFREE	858.81	82.3	93.0	94.0	90.0	92.4	463.4	12,967	100.5	6,341	84.1	58
AMISK	741.12	71.0	123.0	124.4	127.0	130.3	763.9	7,690	59.6	6,376	84.5	63
CAYLEY	1,103.12	105.8	103.0	104.1	107.0	109.8	757.3	12,276	95.1	7,893	104.7	55
FORT ASSINIBOINE	1,325.18	127.0	144.0	145.6	132.0	135.5	691.4	7,640	59.2	5,845	77.5	63
ROSALIND	1,137.73	109.1	92.0	93.0	91.0	93.4	775.0	12,061	93.4	7,398	98.1	66
DEWBERRY	1,020.45	97.8	92.0	93.0	85.0	87.2	529.1	9,713	75.3	6,451	85.5	67
TORRINGTON	1,052.64	100.9	95.0	96.1	94.0	96.5	519.4	11,779	91.3	5,980	79.3	53
HEISLER	804.84	77.2	74.0	74.8	72.0	73.9	454.0	8,806	68.2	6,310	83.7	70
ALLIANCE	1,340.00	128.5	131.0	132.5	132.0	135.5	592.9	11,239	87.1	5,173	68.6	70
CZAR	464.57	44.5	65.0	65.7	58.0	59.5	204.4	7,255	56.2	3,707	49.2	75
EAGLESHAM	1,015.92	97.4	140.0	141.6	142.0	145.7	572.3	10,555	81.8	4,580	60.7	59
PARADISE VALLEY	897.00	86.0	84.0	84.9	86.0	88.3	386.8	8,659	67.1	4,589	60.8	69
BOTHA	941.26	90.2	69.0	69.8	69.0	70.8	564.6	10,395	80.5	8,459	112.2	69
LOMOND	976.14	93.6	104.0	105.2	106.0	108.8	844.2	15,917	123.3	8,048	106.7	68
GALAHAD	997.01	95.6	102.0	103.1	92.0	94.4	413.4	9,037	70.0	4,712	62.5	72
HUSSAR	761.71	73.0	80.0	80.9	80.0	82.1	613.3	18,477	143.2	8,050	106.7	90
RADWAY	1,800.00	172.6	175.0	176.9	168.0	172.4	914.8	12,847	99.5	7,281	96.5	66
BITTERN LAKE	790.29	75.8	78.0	78.9	77.0	79.0	632.3	13,457	104.3	11,652	154.5	64
HALKIRK	1,398.27	134.0	98.0	99.1	95.0	97.5	493.6	10,606	82.2	6,167	81.8	56
MUNSON	1,416.91	135.8	97.0	98.1	92.0	94.4	833.6	13,151	101.9	9,985	132.4	102
DERWENT	1,358.66	130.2	92.0	93.0	83.0	85.2	325.8	7,235	56.1	3,934	52.2	47
ARROWWOOD	756.67	72.5	62.0	62.7	62.0	63.6	424.5	16,562	128.3	8,530	113.1	76
MINBURN	588.87	56.5	90.0	91.0	88.0	90.3	285.3	6,811	52.8	3,970	52.6	57
LAVOY	1,120.63	107.4	135.0	136.5	137.0	140.6	649.8	9,825	76.1	5,689	75.4	66
FERINTOSH	764.96	73.3	113.0	114.3	113.0	116.0	667.1	9,241	71.6	6,130	81.3	56
EDBERG	744.05	71.3	68.0	68.8	64.0	65.7	349.0	9,805	76.0	6,995	92.7	62
MILO	918.45	88.0	80.0	80.9	78.0	80.1	605.9	16,228	125.7	7,435	98.6	85
WARSPITE	761.28	73.0	124.0	125.4	127.0	130.3	623.7	9,073	70.3	5,166	68.5	n/a
CLUNY	685.24	65.7	103.0	104.1	114.0	117.0	557.4	13,594	105.3	6,096	80.8	31
HAIRY HILL	653.00	62.6	80.0	80.9	65.0	66.7	247.0	10,888	84.4	4,184	55.5	60
RUMSEY	783.18	75.1	97.0	98.1	91.0	93.4	497.9	11,963	92.7	6,135	81.3	62
GADSBY	645.40	61.9	57.0	57.6	47.0	48.2	243.1	16,169	125.3	4,869	64.6	56
VILLAGE (GROUP IV)AVG.	**956.98**	**91.7**	**98.1**	**99.2**	**95.8**	**98.3**	**546.8**	**11,310**	**87.6**	**6,379**	**84.6**	**63**
ALL VILLAGES AVERAGE	**1,043.13**	**100.0**	**98.9**	**100.0**	**97.4**	**100.0**	**657.9**	**12,906**	**100.0**	**7,542**	**100.0**	**69**

TABLE II: TOTAL TAXATION

Municipality	Sample Property: Total Property Taxes (TPT) ($)	Sample Property: T.P.T. Index (Avg.=100)	Comparative (Equalized) Mill Rates: Total Equalized Mill Rate	Comparative (Equalized) Mill Rates: T.E.M.R. Index (Avg.=100)	Comparative (Equalized) Mill Rates: Resid. Equalized Mill Rate	Comparative (Equalized) Mill Rates: R.E.M.R. Index (Avg.=100)	Unit Taxation: Res. Taxes/Dwell. 1986 ($/DW.)	Fiscal Capacities: Property-based: Eq. Assess. per Dwell. 1987 ($/DW.)	Fiscal Capacities: Property-based: E.A.P.DW. Index (Avg.=100)	Fiscal Capacities: Property-based: Res. Eq. Assess. per Dwell. ($/DW.)	Fiscal Capacities: Property-based: R.E.A.P.DW. Index Avg.=100)	Income-Based: Personal Inc. Index (Avg.=100)
SUMMER VILLAGES												
CHESTERMERE LAKE S.V.	1,577.21	178.4	58.0	106.6	58.0	106.9	922.4	16,583	152.6	15,796	150.3	
ALBERTA BEACH S.V.	1,618.02	183.0	96.0	176.4	96.0	176.9	489.8	5,507	50.7	5,082	48.3	71
EDMONTON BEACH S.V.	1,152.87	130.4	94.0	172.7	94.0	173.3	610.1	6,759	62.2	6,468	61.5	
SEBA BEACH S.V.			80.0	147.0	81.0	149.3	476.1	6,496	59.8	6,307	60.0	89
NORGLENWOLD S.V.			36.0	66.2	36.0	66.4	659.8	18,610	171.3	18,489	175.9	
GULL LAKE S.V.			59.0	108.4	59.0	108.7	477.3	8,365	77.0	8,115	77.2	
SUNSET POINT S.V.			52.0	95.6	52.0	95.8	596.6	11,625	107.0	11,478	109.2	
SANDY BEACH S.V.			51.0	93.7	51.0	94.0	369.7	7,437	68.4	7,358	70.0	
YELLOWSTONE			40.0	73.5	40.0	73.7	313.7	7,922	72.9	7,797	74.2	
ISLAND LAKE S.V.			52.0	95.6	52.0	95.8	358.7	7,030	64.7	6,916	65.8	
MA-ME-O BEACH S.V.	1,199.37	135.6	56.0	102.9	55.0	101.4	519.9	10,466	96.3	9,472	90.1	39
VAL QUENTIN S.V.	672.71	76.1	61.0	112.1	60.0	110.6	416.6	7,031	64.7	19,857	188.9	
PELICAN NARROWS S.V.	840.50	95.1	48.0	88.2	48.0	88.5	953.2	20,010	184.1	6,892	65.6	
ROSS HAVEN S.V.			46.0	84.5	46.0	84.8	328.4	7,264	66.8	7,155	68.1	
SOUTH BAPTISTE S.V.	850.26	96.2	57.0	104.7	56.0	103.2	523.2	9,479	87.2	9,291	88.4	
SILVER SANDS S.V.			31.6	58.1	31.4	57.9	255.4	8,337				
BONNYVILLE BEACH S.V.	979.92	110.8	59.0	108.4	59.0	108.7	776.2	13,220	121.7	13,141	125.0	
ISLAND LAKE SOUTH S.V.	807.75	91.4	64.0	117.6	64.0	118.0	400.5	6,374	58.7	6,299	59.9	
JARVIS BAY S.V.			66.0	121.3	66.0	121.7	909.9	13,790	126.9	12,599	119.8	
GRANDVIEW S.V.	966.61	109.3	50.0	91.9	50.0	92.2	631.9	12,838	118.1	13,687	130.2	
GOLDEN DAYS S.V.	638.87	72.3	48.0	88.2	48.0	88.5	601.9	13,039	120.0	12,504	118.9	
BONDISS S.V.			55.0	101.1	53.0	97.7	585.4	11,875	109.3	261	2.5	
PARKLAND BEACH S.V.			88.0	161.7	87.0	160.4	1,134.4	13,335	122.7	23,197	220.7	
WEST COVE S.V.			54.0	99.2	53.0	97.7	343.2	6,536	60.1	12,979	123.5	
BIRCHCLIFF S.V.			37.0	68.0	36.0	66.4	845.3	23,432	215.6	6,429	61.2	
SOUTH VIEW S.V.			56.0	102.9	56.0	103.2	331.7	6,369	58.6	5,919	56.3	
POPLAR BAY S.V.	887.95	100.4	44.0	80.9	44.0	81.1	665.8	15,324	141.0	14,589	138.8	
HALF MOON BAY S.V.			46.0	84.5	46.0	84.8	672.6	14,691	135.2	15,226	144.8	
SUNSET BEACH S.V.	577.35	65.3	51.0	93.7	51.0	94.0	444.1	8,867	81.6	8,779	83.5	
ROCHON SANDS S.V.	657.54	74.4	52.0	95.6	52.0	95.8	257.7	4,948	45.5	4,921	46.8	
SUMMER VILL.(GROUP I)AVG.	**959.07**	**108.5**	**56.3**	**103.4**	**56.0**	**103.2**	**562.4**	**10,785**	**100.0**	**10,241**	**97.4**	**66.3**
ALL SUMMER VILL. AVG.	**856.49**	**100.0**	**54.9**	**100.0**	**54.7**	**100.0**	**548.4**	**10,697**	**100.0**	**10,513**	**100.0**	**66.3**

TABLE II: TOTAL TAXATION

	Sample Property		Comparative (Equalized) Mill Rates				Unit Taxation	Fiscal Capacities: Property-based				Income-Based
Municipality	Total Property Taxes (TPT) ($)	T.P.T. Index (Avg.=100)	Total Equalized Mill Rate	T.E.M.R. Index (Avg.=100)	Resid. Equalized Mill Rate	R.E.M.R. Index (Avg.=100)	Res. Taxes/Dwell. 1986 ($/DW.)	Eq. Assess. per Dwell. 1987 ($/DW.)	E.A.P.DW. Index (Avg.=100)	Res. Eq. Assess. per Dwell. ($/DW.)	R.E.A.P.DW. Index Avg.=100)	Personal Inc. Index (Avg.=100)
LAKEVIEW S.V.	495.20	56.0	46.0	84.5	46.0	84.8	262.1	5,820	53.6	5,200	49.5	
GHOST LAKE S.V.			42.0	77.2	42.0	77.4	220.3	5,296	48.7	5,666	53.9	
MEWATHA BEACH S.V.			56.0	102.9	56.0	103.2	398.8	7,192	66.2	7,095	67.5	
CRYSTAL SPRINGS S.V.	1,068.36	120.8	49.0	90.0	49.0	90.3	651.5	13,533	124.5	13,358	127.1	
SILVER BEACH S.V.	1,320.47	149.3	45.0	82.7	45.0	82.9	935.1	20,987	193.1	20,706	197.0	
WEST BAPTISTE S.V.	793.27	89.7	62.0	113.9	62.0	114.3	541.1	8,838	81.3	8,740	83.1	
HORSESHOE BAY	778.56	88.1	51.0	93.7	50.0	92.2	378.1	8,166	75.1	7,590	72.2	
WHISPERING HILLS S.V.	928.33	105.0	63.0	115.8	63.0	116.1	709.0	11,444	105.3	11,316	107.6	
NAKAMUN PARK S.V.			57.0	104.7	57.0	105.1	361.5	6,610	60.8	6,397	60.9	
WAIPAROUS S.V.			66.0	121.3	67.0	123.5	513.4	7,923	72.9	7,687	73.1	
WHITE GULL S.V.	617.99	69.9	67.0	123.1	67.0	123.5	399.0	6,023	55.4	5,950	56.6	
SUNDANCE BEACH S.V.	700.14	79.2	54.0	99.2	54.0	99.5	527.2	9,842	90.6	12,098	115.1	
BETULA BEACH S.V.	457.54	51.7	53.0	97.4	53.0	97.7	529.1	10,193	93.8	10,064	95.7	
LARKSPUR S.V.			58.0	106.6	57.0	105.1	500.3	8,938	82.2	8,848	84.2	
CASTLE ISLAND S.V.	829.86	93.9	35.0	64.3	35.0	64.5	691.6	19,617	180.5	19,490	185.4	
ITASKA BEACH S.V.	855.52	96.8						11,091	102.1			
ARGENTIA BEACH S.V.			48.0	88.2	48.0	88.5	836.9	17,629	162.2	17,449	166.0	
KAPASIWIN S.V.	717.39	81.1	50.0	91.9	50.0	92.2	549.5	11,123	102.4	10,981	104.5	
WHITE SANDS S.V.			44.0	80.9	44.0	81.1	357.2	8,211	75.6	10,368	98.6	
POINT ALISON S.V.			33.0	60.6	33.0	60.8	344.9	10,445	96.1	8,091	77.0	
SUMMER VILL.(GROUP II)AVG.	**796.89**	**90.1**	**51.5**	**94.7**	**51.5**	**94.9**	**510.9**	**10,446**	**96.1**	**10,373**	**98.7**	**0.0**
ALL SUMMER VILL. AVG.	**884.21**	**100.0**	**54.4**	**100.0**	**54.3**	**100.0**	**542.4**	**10,867**	**100.0**	**10,513**	**100.0**	**66.3**

TABLE II: TOTAL TAXATION

Municipality	Sample Property: Total Property Taxes (TPT) ($)	Sample Property: T.P.T. Index (Avg.=100)	Comparative (Equalized) Mill Rates: Total Equalized Mill Rate	Comparative (Equalized) Mill Rates: T.E.M.R. Index (Avg.=100)	Comparative (Equalized) Mill Rates: Resid. Equalized Mill Rate	Comparative (Equalized) Mill Rates: R.E.M.R. Index (Avg.=100)	Unit Taxation: Res. Taxes/Dwell. 1986 ($/DW.)	Fiscal Capacities: Property-based: Eq. Assess. per Dwell. 1987 ($/DW.)	Fiscal Capacities: Property-based: E.A.P.DW. Index (Avg.=100)	Fiscal Capacities: Property-based: Res. Eq. Assess. per Dwell. ($/DW.)	Fiscal Capacities: Property-based: R.E.A.P.DW. Index Avg.=100)	Income-Based: Personal Inc. Index (Avg.=100)
COUNTIES - HAMLET						**						
STRATHCONA NO. 20 *	996.67	113.0	82.4	108.2	85.5	118.1	n/a	42,063	109.8	16,616	87.3	105
PARKLAND NO. 31	951.32	107.9	72.0	94.5	60.0	82.9	n/a	41,346	107.9	16,683	87.7	90
RED DEER NO. 23	938.27	106.4	73.0	95.8	62.0	85.6	n/a	34,764	90.7	18,915	99.4	93
LEDUC NO. 25	886.45	100.5	84.0	110.3	74.0	102.2	n/a	30,374	79.3	18,914	99.4	76
GRANDE PRAIRIE NO. 1	927.37	105.1	78.0	102.4	66.0	91.2	n/a	28,565	74.5	12,123	63.7	96
WETASKIWIN NO. 10	947.06	107.4	71.0	93.2	58.0	80.1	n/a	28,488	74.3	14,286	75.1	65
LACOMBE NO. 14	808.11	91.6	55.0	72.2	46.0	63.5	n/a	65,138	170.0	15,246	80.1	55
MOUNTAIN VIEW NO. 17	1,040.71	118.0	72.0	94.5	67.0	92.5	n/a	44,496	116.1	17,396	91.4	67
LETHBRIDGE NO. 26	850.54	96.4	73.0	95.8	68.0	93.9	n/a	40,934	106.8	26,348	138.5	73
VERMILION RIVER NO. 24	964.84	109.4	72.0	94.5	71.0	98.1	n/a	38,791	101.2	13,182	69.3	80
LAC STE. ANNE NO. 28	1,025.10	116.2	81.0	106.3	78.0	107.7	n/a	56,875	148.4	30,798	161.8	49
PONOKA NO. 3	896.15	101.6	77.0	101.1	70.0	96.7	n/a	23,926	62.4	13,039	68.5	28
CAMROSE NO. 22	1,184.39	134.3	81.0	106.3	81.0	111.9	n/a	28,605	74.6	16,253	85.4	67
ST PAUL NO. 19	976.91	110.8	74.0	97.1	67.0	92.5	n/a	21,919	57.2	13,574	71.3	46
NEWELL NO. 4	866.12	98.2	65.0	85.3	68.0	93.9	n/a	65,465	170.8	13,650	71.7	69
ATHABASCA NO. 12	1,620.07	183.7	114.0	149.6	117.0	161.6	n/a	17,497	45.7	10,141	53.3	59
BARRHEAD NO. 11	906.52	102.8	90.0	118.1	88.0	121.6	n/a	16,521	43.1	12,542	65.9	58
WHEATLAND NO. 16	761.13	86.3	61.0	80.1	52.0	71.8	n/a	83,495	217.9	29,983	157.6	80
BEAVER NO. 9	692.61	78.5	90.0	118.1	88.0	121.6	n/a	32,424	84.6	20,639	108.5	65
STETTLER NO. 6	973.58	110.4	80.0	105.0	78.0	107.7	n/a	39,105	102.0	19,630	103.2	68
LAMONT NO. 30	644.96	73.1	78.0	102.4	77.0	106.4	n/a	52,721	137.6	15,181	79.8	55
FLAGSTAFF NO. 29	n/a	0.0	74.0	97.1	71.0	98.1	n/a	26,129	68.2	17,045	89.6	
MINBURN NO. 27	568.37	64.4	70.0	91.9	66.0	91.2	n/a	18,072	47.2	12,080	63.5	61
VULCAN NO. 2	787.57	89.3	75.0	98.4	77.0	106.4	n/a	50,584	132.0	36,790	193.3	68
WARNER NO. 5	549.06	62.3	77.0	101.1	79.0	109.1	n/a	44,330	115.7	34,155	179.5	62
FORTY MILE NO. 8	956.05	108.4	81.0	106.3	84.0	116.0	n/a	52,642	137.4	34,048	178.9	67
THORHILD NO. 7	903.64	102.5	78.0	102.4	75.0	103.6	n/a	22,154	57.8	14,023	73.7	53
TWO HILLS NO. 21	419.70	47.6	73.0	95.8	71.0	98.1	n/a	28,802	75.2	19,061	100.2	53
SMOKY LAKE NO. 13	720.17	81.6	58.0	76.1	55.0	76.0	n/a	35,220	91.9	19,532	102.6	26
PAINTEARTH NO. 18	815.17	92.4	54.0	70.9	54.0	74.6	n/a	139,314	363.5	21,318	112.0	
TOTAL COUNTIES	**882.02**	**100.0**	**76.2**	**100.0**	**72.4**	**100.0**	**n/a**	**38,326**	**100.0**	**19,030**	**100.0**	**66**

** See Appendix 3.

* Rural Strathcona (i.e., excluding Sherwood Park — Urban Service Area).

TABLE II: TOTAL TAXATION

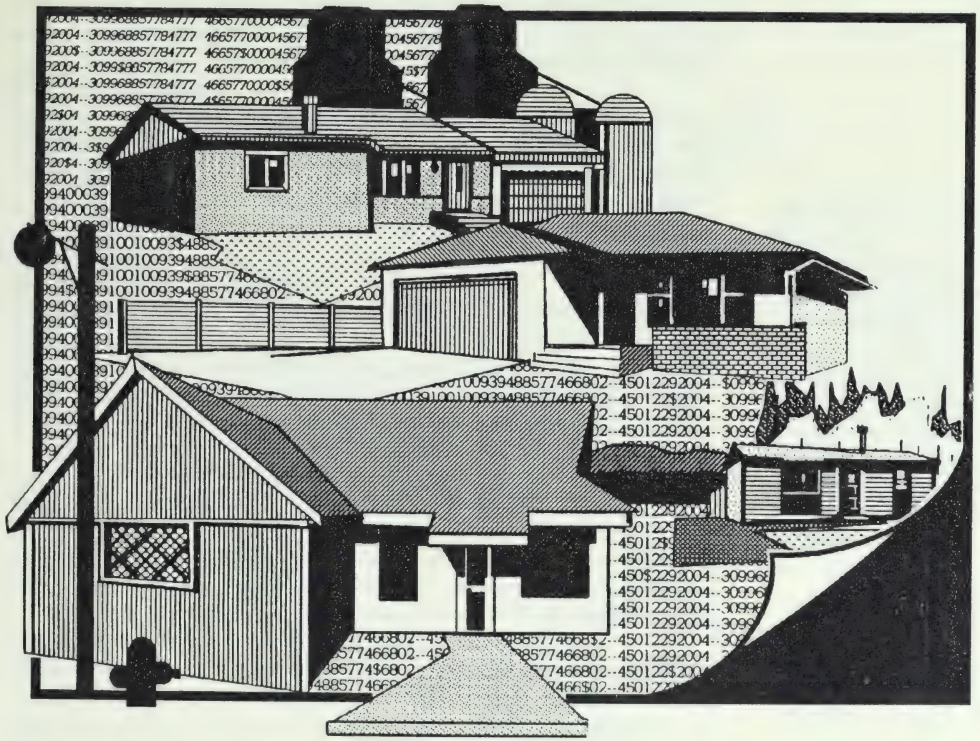
Municipality	Sample Property: Total Property Taxes (TPT) ($)	Sample Property: T.P.T. Index (Avg.=100)	Comparative (Equalized) Mill Rates: Total Equalized Mill Rate	Comparative (Equalized) Mill Rates: T.E.M.R. Index (Avg.=100)	Comparative (Equalized) Mill Rates: Resid. Equalized Mill Rate	Comparative (Equalized) Mill Rates: R.E.M.R. Index (Avg.=100)	Unit Taxation: Res. Taxes/Dwell. 1986 ($/DW.)	Fiscal Capacities: Property-based: Eq. Assess. per Dwell. 1987 ($/DW.)	Fiscal Capacities: Property-based: E.A.P.DW. Index (Avg.=100)	Fiscal Capacities: Property-based: Res. Eq. Assess. per Dwell. ($/DW.)	Fiscal Capacities: Property-based: R.E.A.P.DW. Index Avg.=100)	Income-Based: Personal Inc. Index (Avg.=100)
MUNICIPAL DISTRICTS - HAMLET							**					
ROCKY VIEW NO. 44	831.44	104.1	58.0	84.5	45.0	69.8	n/a	54,625	121.2	31,138	139.6	109
STURGEON NO. 90	882.44	110.5	65.0	94.8	52.0	80.6	n/a	42,556	94.4	19,746	88.5	112
BONNYVILLE NO. 87	981.98	123.0	52.0	75.8	27.0	41.9	n/a	24,506	54.4	18,878	84.6	69
CLEARWATER NO. 99	570.24	71.4	54.0	78.7	55.0	85.3	n/a	54,862	121.7	6,620	29.7	51
FOOTHILLS NO. 31	925.84	115.9	63.0	91.8	66.0	102.3	n/a	38,258	84.9	24,043	107.8	107
WESTLOCK NO. 92	686.74	86.0	77.0	112.2	71.0	110.1	n/a	18,616	41.3	13,446	60.3	60
TABER NO. 14	585.87	73.4	54.0	78.7	48.0	74.4	n/a	43,280	96.0	23,750	106.5	70
KNEEHILL NO. 48	1,089.22	136.4	88.0	128.3	87.0	134.9	n/a	49,574	110.0	25,902	116.1	67
CYPRESS NO. 1	521.62	65.3	44.0	64.1	19.0	29.5	n/a	135,607	300.9	41,208	184.7	86
WILLOW CREEK NO. 26	977.11	122.4	73.0	106.4	77.0	119.4	n/a	28,737	63.8	22,241	99.7	
CARDSTON NO. 6	514.49	64.4	64.0	93.3	72.0	111.6	n/a	29,799	66.1	21,910	98.2	55
WAINWRIGHT NO. 61	606.62	76.0	79.0	115.2	85.0	131.8	n/a	47,863	106.2	15,922	71.4	117
PINCHER CREEK NO. 9	811.18	101.6	71.0	103.5	64.0	99.2	n/a	52,425	116.3	19,970	89.5	24
SMOKY RIVER NO. 130	590.58	74.0	94.0	137.0	98.0	151.9	n/a	21,140	46.9	15,769	70.7	54
PROVOST NO. 52	771.50	96.6	68.0	99.1	73.0	113.2	n/a	61,253	135.9	22,040	98.8	70
STARLAND NO. 47	1,735.13	217.3	79.0	115.2	77.0	119.4	n/a	59,745	132.6	35,855	160.7	52
FAIRVIEW NO. 136	1,123.02	140.6	90.0	131.2	87.0	134.9	n/a	29,336	65.1	17,822	79.9	62
PEACE NO. 135	638.30	79.9	76.0	110.8	68.0	105.4	n/a	34,521	76.6	14,578	65.4	64
SPIRIT RIVER NO. 133		0.0	70.0	102.0	64.0	99.2	n/a	26,651	59.1	15,828	71.0	65
ACADIA NO. 34	329.40	41.2	53.0	77.3	55.0	85.3	n/a	48,002	106.5	39,464	176.9	79
ALL M.D. AVERAGE	**798.56**	**100.0**	**68.6**	**100.0**	**64.5**	**100.0**	**n/a**	**45,068**	**100.0**	**22,307**	**100.0**	**72**

** See Appendix 3.

TABLE II: TOTAL TAXATION

Municipality	Sample Property: Total Property Taxes (TPT) ($)	Sample Property: T.P.T. Index (Avg.=100)	Comparative (Equalized) Mill Rates: Total Equalized Mill Rate	Comparative (Equalized) Mill Rates: T.E.M.R. Index (Avg.=100)	Comparative (Equalized) Mill Rates: Resid. Equalized Mill Rate	Comparative (Equalized) Mill Rates: R.E.M.R. Index (Avg.=100)	Unit Taxation: Res. Taxes/Dwell. 1986 ($/DW.)	Fiscal Capacities: Property-based: Eq. Assess. per Dwell. 1987 ($/DW.)	Fiscal Capacities: Property-based: E.A.P.DW. Index (Avg.=100)	Fiscal Capacities: Property-based: Res. Eq. Assess. per Dwell. ($/DW.)	Fiscal Capacities: Property-based: R.E.A.P.DW. Index Avg.=100)	Income-Based: Personal Inc. Index (Avg.=100)
IMPROVEMENT DISTRICTS-HAMLET							**					
I.D. NO. 17	475.79	73.9	57.1	101.3	43.2	94.1	n/a	54,528	68.7	8,170	61.7	43
I.D. NO. 17 (EAST)	420.94	65.4	n/a	0.0	n/a	0.0	n/a		0.0		0.0	
I.D. NO. 17 (WEST)	424.01	65.9	n/a	0.0	n/a	0.0	n/a		0.0		0.0	
I.D. NO. 18	548.52	85.2	68.7	121.8	40.7	88.7	n/a	135,218	170.3	8,576	64.7	45
I.D. NO. 14	477.41	74.2	60.5	107.2	44.3	96.5	n/a	79,832	100.6	8,915	67.3	64
I.D. NO. 23	1,059.81	164.7	74.4	131.9	55.0	119.8	n/a	38,418	48.4	7,590	57.3	39
I.D. NO. 16	396.29	61.6	64.0	113.5	46.4	101.1	n/a	92,880	117.0	8,781	66.3	51
I.D. NO. 22	743.40	115.5	65.1	115.4	52.9	115.3	n/a	28,174	35.5	10,833	81.8	50
I.D. NO. 21	477.24	74.2	65.3	115.8	59.2	129.0	n/a	29,284	36.9	10,947	82.6	54
I.D. NO. 20	858.31	133.4	59.7	105.9	56.2	122.4	n/a	28,263	35.6	10,694	80.7	54
I.D. NO. 15	688.54	107.0	66.8	118.4	55.2	120.3	n/a	82,815	104.3	7,990	60.3	73
I.D. NO. 19	437.18	67.9	64.7	114.7	52.2	113.7	n/a	35,256	44.4	18,314	138.2	64
I.D. NO. 7	1,357.53	211.0	95.8	169.9	90.8	197.8	n/a	12,335	15.5	8,481	64.0	
I.D. NO. 8			49.8	88.3	46.2	100.7	n/a	89,422	112.7	21,264	160.5	3
I.D. NO. 5			58.0	102.8	29.9	65.1	n/a	87,317	110.0	11,703	88.3	83
I.D. NO. 6			52.5	93.1	62.2	135.5	n/a	317,573	400.1	43,215	326.2	
ALL I.D.'s AVG.	**643.46**	**100.0**	**56.4**	**100.0**	**45.9**	**100.0**	**n/a**	**79,380**	**100.0**	**13,248**	**100.0**	**52**
SPECIAL AREAS												
SPECIAL AREAS	331.97	n/a	45.6	n/a	36.0	n/a	n/a	108,482	n/a	37,741	n/a	69

** See Appendix 3.



PART III: MUNICIPAL TAXATION

PART III: MUNICIPAL TAXATION

Introduction

Table III features the municipal taxation component of total property taxation. It encompasses both **general municipal taxes** and **special municipal levies**. The latter element is highly variable and deserves to be closely monitored in any comparisons. For many municipalities, special levies are not used. In others, they may play a major role in the allocation of particular service costs. The table identifies the percentage of total property taxes accounted for by the special levies.

In most cases, general municipal taxation is the major, if not sole, component of the **municipal taxation** applicable to the sample property. Note however, municipal taxation is not always the major component of total property taxation: this status occasionally applies to supplementary school taxation. (See Parts I and IV for details regarding this latter point.)

Total municipal taxation, in dollar terms, is specified in Table III, along with the applicable relative index. This survey-based information is complemented by the **equalized municipal taxation mill rate**, (E.M.T.M.R.) as derived from 1986 AMFIS data. The rate was generated by referencing the 1986 "Balance of Levies for Municipal Purposes" and converting this to a mill rate equivalent by using the total 1987 Equalized Assessment.

There is some theoretical basis for comparability between the indices developed for total municipal taxation (from the survey) and the **E.M.T.M.R. Index**. It should be noted, however, that the reference year varies slightly. Also, the equalized mill rate involves a reference to all types of property, rather than simply residential property.

There is also some basis for comparability between the **total municipal taxation** (T.M.T.) **index** and the **residential equalized mill rate** (R.E.M.R.) **index** presented in Table II. In this case, however, the R.E.M.R. Index references all residential taxation (i.e. including requisitions), rather than simply the taxation for municipal purposes.

The main context data in Table III features information on **assessment mix** and **general assessment trends**. The information is based on equalized assessment figures. Assessment mix refers to the percentage of total equalized assessment which is subject to the School Foundation Program Fund Levy. This levy applies to all industrial, commercial and other non-residential (or non-farmland) properties. From the residential tax-payers' perspective, the greater the non-residential assessment mix the lesser will be their taxation burden, for the same basket of municipal goods and services (and the associated costs). The non-residential assessment percentages are presented for 1982, 1985 and 1987. Some appreciation of recent trends may be gained in this key taxation context.

Residential taxes are also sensitive to changes in the total assessment base. A growing base brings the prospect of lower taxes, or better/more services for the same outlay. A shrinking assessment base means the likelihood of higher taxes simply to maintain the status quo, or cuts in the level and range of services to keep tax rates stable.

The equalized assessment trend information is presented for three time periods: the past five years (1982-87); the past two years (1985-87); and the past year (1986-87). For the province as a whole, equalized assessment exhibited high annual growth rates until about 1983/84. Since then it has either declined or exhibited very modest increases. When interpreting individual cases the possibility of large changes due simply to annexations, or general re-assessments, should be borne in mind.

PART III: USER'S AND TECHNICAL NOTES MUNICIPAL TAXATION

• Alberta Municipal Affairs (Nov. '87)

• Compare the total and the percentages with other municipalities and the group average.

• Use the G.M.T. % TPT Index for a quick reference.

• Ensure properties are comparable by having the same mix of taxes. Sometimes Special Levies can be very significant, while in other cases they are absent.

• Either Municipal Taxation or Supplementary School Requisitions furnish the major component of Total Property Taxation.

• The T.M.T. Index for the sample property and the E.M.T.M.R. Index (municipal-wide) may be comparable.

• The E.A. Mix indicates the "business" or "industrial" portion of a municipality's tax base.

• Generally, the greater this %, the lower will be the residential taxes for the same "basket" of municipal goods and services.

• Equalized Assessment Trends help one appreciate the taxation content. A growing assessment base could mean lower taxes or the same service levels. A declining base may be accompanied by higher taxes and/or cuts in services.

• Large changes may be due to annexations or general re-assessments.

Municipality	1987 Official Population	Municipal Taxation Composition: Total Property Taxes (TPT)	Gen. Mun. Tax % of TPT (%)	G.M.T.% TPT Index (Avg.=100)	Spec. Levies % of TPT (%)	Municipal Taxation Indices: Total Munic. Tax (TMT) ($ 1987)	T.M.T. Index (Avg.=100)	Eq. Mun. Tax Mill Rate (EMTMR)	E.M.T.M.R. Index (Avg.=100)	Equalized Assessment Mix: S.F.F. Eq. Ass. as a % of Tot. Eq. Ass. 1982	1985	1987	Equalized Assessment Trends: Absolute % Change Past 5 yr (1982-'87)	Past 2 yr (1985-'87)	Past 1 yr (1986-'87)
SUMMARY OF AVERAGES															
CITIES	93,882	1,219	53.38		10	678.71		56.36		41.0	39.8	39.4	5.6	(3.1)	1.5
TOWNS	2,841	1,210	57.21		15	745.75		61.36		37.1	33.6	33.7	10.6	1.5	3.0
VILLAGES	369	1,043	58.81		9	664.41		64.61		40.5	36.2	36.9	13.6	2.0	3.7
SUMMER VILLAGES	70	884	40.85		0	377.65		24.90		18.5	2.7	2.4	16.9	(0.3)	0.4
COUNTIES	7,500	882	50.02		17	504.87		39.18		46.4	45.5	47.4	20.2	1.5	2.2
MUNICIPAL DISTRICTS	5,599	799	46.14		8	442.64		33.90		38.8	42.6	44.9	12.9	2.0	3.5
IMPROVEMENT DISTRICTS	4,360	643	37.66		44	361.03		23.16		72.4	74.2	74.5	18.2	0.7	6.4
SPECIAL AREAS	6,010	332	45.70	*****	N/A	151.78	*****	16.80	*****	55.2	66.4	65.2	29.6	2.6	6.1

***** Indicates the situation for a municipality relative to the average shown at the bottom of the page of each table.

• Total Property Tax includes requisitions, special assessments and general municipal taxes.

• General Municipal Taxes are for projects/expenditures benefitting most or all of the municipality.

• Special Levies are local benefit assessments and frontage charges (e.g. sidewalks, street-lighting, lane paving, etc.).

• General Municipal Taxes plus (+) Special Levies on the sample property for 1987.

• From AMFIS — Balance of Levies for Municipal Purposes (1986) is divided by the Total Equalized Assessment for the municipality.

• The "business" or "industry" portion of the equalized assessment subject to the School Foundation Program Fund Levy is presented for 1982, '85 and '87.

• The % change in total equalized assessment over the three periods is indicated. (Bracketed figures signify decreases.)

TABLE III: MUNICIPAL TAXATION

Municipality	1987 Official Population	Municipal Taxation Composition: Total Property Taxes (TPT)	Gen. Mun. Tax % of TPT (%)	G.M.T.% TPT Index (Avg.=100)	Spec. Levies % of TPT (%)	Municipal Taxation Indices: Total Munic. Tax (TMT) ($ 1987)	T.M.T. Index (Avg.=100)	Eq. Mun. Tax Mill Rate (EMTMR)	E.M.T.M.R. Index (Avg.=100)	Equalized Assessment Mix: S.F.F. Eq. Ass. as a % of Tot. Eq. Ass. 1982	1985	1987	Equalized Assessment Trends: Absolute % Change Past 5 yr (1982-'87)	Past 2 yr (1985-'87)	Past 1 yr (1986-'87)
CITIES															
CALGARY	647,285	1221.76	52	97.1	0	665.61	98.1	58.0	102.9	40.8	42.2	42.6	7.8	-1.3	5.3
EDMONTON	576,249	1317.25	46	86.2	12	633.60	93.4	69.0	122.4	44.9	43.3	42.6	-18.7	-17.5	-13.0
LETHBRIDGE	60,610	1036.56	47	87.7	0	752.42	110.9	41.0	72.7	39.0	36.2	35.1	8.9	-6.2	-4.7
RED DEER	54,309	1177.08	54	101.1	0	662.33	97.6	43.0	76.3	40.5	32.1	35.8	13.3	-9.2	6.3
MEDICINE HAT	41,804	805.48	36	67.0	1	760.45	112.0	30.0	53.2	45.7	42.0	39.0	10.9	2.5	6.0
ST. ALBERT	37,008	1436.64	60	112.9	0	1313.71	193.6	66.0	117.1	24.7	20.9	20.2	11.5	-4.5	4.3
FORT MCMURRAY	34,949	1995.19	66	123.3	0	480.02	70.7	81.0	143.7	30.0	25.0	23.0	10.1	-2.1	-4.9
URBAN STRATHCONA*	30,186	1338.53	52	97.9	0	777.06	114.5	70.4	124.9	n/a	n/a	60	n/a	n/a	-1.4
GRANDE PRAIRIE	26,471	1427.22	54	102.0	0	642.54	94.7	71.0	126.0	46.0	42.6	42.1	-12.9	-3.8	5.6
LEDUC	13,126	1248.67	51	96.4	0	485.30	71.5	61.0	108.2	29.3	32.8	27.8	-13.2	-17.1	-12.4
CAMROSE	12,968	1279.55	59	110.2	0	523.04	77.1	n/a	n/a	42.3	36.9	36.1	13.0	1.2	3.1
FORT SASKATCHEWAN	11,983	1081.74	44	83.1	0	296.75	43.7	33.0	58.6	75.8	74.9	76.2	-12.9	-12.5	0.9
SPRUCE GROVE	11,918	1192.51	59	110.6	0	640.42	94.4	49.0	86.9	30.6	n/a	25.0	7.4	2.5	9.1
AIRDRIE	10,461	1037.94	64	120.1	0	866.20	127.6	52.0	92.3	35.3	31.7	32.3	34.1	1.5	4.3
LLOYDMINSTER	10,201	951.29	55	103.0	0	704.17	103.8	n/a	n/a	n/a	55.4	50.3	n/a	4.1	7.5
WETASKIWIN	10,103	1168.09	58	107.8	0	672.15	99.0	56.0	99.4	42.6	37.4	38.1	4.2	9.7	6.8
DRUMHELLER	6,366	1008.03	50	93.5	16	662.33	97.6	65.0	115.3	48.0	44.1	43.6	20.3	2.4	3.3
ALL CITIES AVERAGE	**93,882**	**1219.03**	**53**	**100.0**	**10**	**678.71**	**100.0**	**56.4**	**100.0**	**41.0**	**39.8**	**39.3**	**5.6**	**-3.1**	**1.5**

* Includes Sherwood Park — Urban Service Area.

TABLE III: MUNICIPAL TAXATION

		Municipal Taxation Composition				Municipal Taxation Indices				Equalized Assessment Mix			Equalized Assessment Trends		
										S.F.F. Eq. Ass. as a % of Tot. Eq. Ass.			Absolute % Change		
Municipality	1987 Official Population	Total Property Taxes (TPT)	Gen. Mun. Tax % of TPT (%)	G.M.T.% TPT Index (Avg.=100)	Spec. Levies % of TPT (%)	Total Munic. Tax (TMT) ($ 1987)	T.M.T. Index (Avg.=100)	Eq. Mun. Tax Mill Rate (EMTMR)	E.M.T.M.R. Index (Avg.=100)	1982	1985	1987	Past 5 yr (1982-'87)	Past 2 yr (1985-'87)	Past 1 yr (1986-'87)
TOWNS															
BROOKS	9,464	1374.93	51	89.4	0	703.19	94.3	45.0	73.3	39.4	34.5	34.4	15.1	2.8	7.1
HINTON	8,629	1319.75	60	105.2	0	794.60	106.6	49.0	79.9	55.5	49.0	46.5	21.6	-3.8	0.3
EDSON	7,323	970.04	61	107.5	0	596.55	80.0	72.0	117.3	45.5	42.6	45.9	25.2	11.5	6.5
CROWSNEST PASS	6,912	1007.62	59	103.3	4	636.16	85.3	62.0	101.0	44.7	37.5	39.7	6.6	-6.8	-5.5
TABER	6,382	951.78	57	99.6	0	542.34	72.7	42.0	68.4	42.8	41.6	38.0	20.0	5.0	4.1
PEACE RIVER	6,355	850.99	48	83.9	0	408.41	54.8	65.0	105.9	48.4	42.6	46.8	6.9	-1.1	-1.3
LACOMBE	6,080	1058.70	69	121.3	0	734.82	98.5	48.0	78.2	34.8	28.0	28.3	-7.8	-1.0	2.5
STONY PLAIN	5,802	1296.41	64	111.2	0	824.46	110.6	75.0	122.2	29.5	22.3	23.0	19.8	4.1	5.5
WHITECOURT	5,737	766.33	46	80.1	0	351.20	47.1	47.0	76.6	46.4	46.9	45.8	7.0	-1.1	7.1
BONNYVILLE	5,575	1424.34	48	83.7	12	849.65	113.9	54.0	88.0	51.0	41.3	38.6	2.0	14.6	11.0
SLAVE LAKE	5,538	1351.98	62	108.5	0	839.16	112.5	54.0	88.0	39.3	39.5	40.8	43.2	12.7	7.4
OKOTOKS	5,522	1494.07	51	89.9	0	768.10	103.0	45.0	73.3	32.8	21.2	22.0	36.1	3.3	4.2
INNISFAIL	5,513	884.99	58	101.0	1	517.56	69.4	44.0	71.7	43.9	40.2	40.3	-4.8	4.0	7.4
PONOKA	5,473	1248.38	43	75.5	17	751.66	100.8	38.0	61.9	36.1	32.2	29.7	-12.4	-7.3	-0.8
MORINVILLE	5,407	1408.84	53	93.5	0	753.27	101.0	74.0	120.6	30.8	24.0	24.4	-5.6	-7.6	-0.1
DRAYTON VALLEY	5,290	1328.36	64	111.7	0	848.63	113.8	68.0	110.8	44.4	41.7	38.2	1.8	2.4	6.9
VEGREVILLE	5,276	1092.70	61	106.9	0	668.27	89.6	68.0	110.8	54.4	49.2	48.9	-11.7	-3.2	4.3
ROCKY MOUNTAIN HOUSE	5,261	1124.49	76	132.6	0	853.18	114.4	58.0	94.5	41.5	40.1	41.4	16.4	-1.4	5.4
STETTLER	5,147	1350.79	49	86.4	2	693.00	92.9	54.0	88.0	40.0	37.7	36.9	7.8	-1.1	3.3
ST. PAUL	5,128	1107.40	60	104.9	0	664.44	89.1	56.0	91.3	39.8	40.3	35.1	-8.3	1.8	2.9
HIGH RIVER	5,096	1174.93	51	89.9	0	604.66	81.1	40.0	65.2	35.8	31.2	31.0	7.8	-2.2	1.6
OLDS	5,005	1030.75	65	113.1	0	666.86	89.4	64.0	104.3	39.7	33.6	34.4	-12.7	-11.0	-2.1
COALDALE	4,811	1201.84	51	88.6	0	609.38	81.7	35.0	57.0	19.6	18.0	15.9	35.2	6.1	7.4
WAINWRIGHT	4,665	1037.19	60	105.7	0	627.33	84.1	47.0	76.6	40.3	38.6	37.7	24.4	7.6	5.4
WESTLOCK	4,463	997.82	62	107.9	0	615.85	82.6	55.0	89.6	44.4	39.8	39.1	-0.2	1.5	4.0
COCHRANE	4,337	907.89	48	84.3	0	437.88	58.7	36.0	58.7	39.0	29.8	32.5	-10.3	-10.3	-1.8
CANMORE	4,304	1206.26	56	98.7	0	680.84	91.3	43.0	70.1	36.8	27.6	28.2	-8.5	-7.1	-0.1
VERMILION	4,259	1123.65	61	106.2	0	682.78	91.6	66.0	107.6	38.5	39.7	41.4	-9.7	-11.3	-7.4
BEAUMONT	3,996	1202.72	59	103.3	0	710.65	95.3	52.0	84.7	24.0	8.2	8.0	10.3	2.3	3.6
BARRHEAD	3,991	1103.17	58	101.7	0	641.80	86.1	59.0	96.2	39.4	40.5	38.5	21.0	7.2	7.3
TOWNS (GROUP I) AVG.	**5,558**	**1146.64**	**57**	**99.8**	**7**	**669.22**	**89.74**	**53.8**	**87.7**	**39.9**	**35.3**	**35.0**	**7.9**	**0.4**	**3.2**
ALL TOWNS AVERAGE	**2,841**	**1210.32**	**57**	**100.0**	**15**	**745.75**	**100.00**	**61.4**	**100.0**	**37.0**	**33.6**	**33.6**	**10.6**	**1.5**	**3.0**

TABLE III: MUNICIPAL TAXATION

		Municipal Taxation Composition				Municipal Taxation Indices				Equalized Assessment Mix			Equalized Assessment Trends		
										S.F.F. Eq. Ass. as a % of Tot. Eq. Ass.			Absolute % Change		
Municipality	1987 Official Population	Total Property Taxes (TPT)	Gen. Mun. Tax % of TPT (%)	G.M.T.% TPT Index (Avg.=100)	Spec. Levies % of TPT (%)	Total Munic. Tax (TMT) ($ 1987)	T.M.T. Index (Avg.=100)	Eq. Mun. Tax Mill Rate (EMTMR)	E.M.T.M.R. Index (Avg.=100)	1982	1985	1987	Past 5 yr (1982-'87)	Past 2 yr (1985-'87)	Past 1 yr (1986-'87)
SYLVAN LAKE	3,937	1071.35	53	92.9	10	673.83	90.4	56.0	91.3	24.5	19.3	23.1	-9.8	-9.6	-5.2
REDCLIFF	3,834	1201.40	57	99.5	0	684.18	91.7	58.0	94.5	43.1	40.6	40.6	16.1	2.0	6.8
PINCHER CREEK	3,800	1213.89	66	114.5	0	795.15	106.6	57.0	92.9	30.8	29.3	30.5	23.4	3.3	4.1
DEVON	3,691	1411.29	51	89.2	0	720.57	96.6	44.0	71.7	35.5	35.1	38.0	3.9	-2.6	-3.4
GRAND CENTRE	3,655	1346.25	45	78.0	16	816.60	109.5	54.0	88.0	50.1	42.9	42.3	0.7	4.2	-3.2
GRANDE CACHE	3,646	1143.59	71	123.9	0	810.49	108.7	63.0	102.7	24.7	23.8	40.9	24.6	15.2	-7.1
STRATHMORE	3,544	1554.66	76	133.1	0	1184.09	158.8	84.0	136.9	33.9	29.5	29.7	31.7	-3.9	6.3
CARDSTON	3,497	934.03	64	112.6	0	601.72	80.7	48.0	78.2	32.8	28.7	30.7	16.6	7.6	6.3
CLARESHOLM	3,382	1237.66	48	83.7	0	592.64	79.5	43.0	70.1	38.3	31.0	30.8	8.3	4.8	5.4
THREE HILLS	3,324	1114.57	58	102.2	0	651.80	87.4	49.0	79.9	35.2	32.2	30.9	31.0	12.3	3.6
FAIRVIEW	3,281	1345.00	46	80.7	10	749.48	100.5	60.0	97.8	41.2	39.3	38.1	4.6	0.6	3.1
COLD LAKE	3,189	1179.32	56	97.3	0	656.21	88.0	47.0	76.6	33.3	13.3	11.8	26.0	25.6	21.8
DIDSBURY	3,184	1127.52	36	62.3	0	401.62	53.9	49.0	79.9	30.4	25.0	23.7	-4.8	-4.6	4.6
FORT MACLEOD	3,123	1244.57	60	104.4	0	743.57	99.7	59.0	96.2	37.3	38.5	40.8	25.8	12.9	10.7
HANNA	3,017	1238.40	77	135.2	0	957.85	128.4	71.0	115.7	39.0	36.3	34.0	23.7	-2.5	3.6
HIGH LEVEL	3,004	857.60	47	82.5	0	404.95	54.3	67.0	109.2	61.9	56.2	53.2	39.8	16.0	9.0
RAYMOND	2,957	882.22	59	103.4	0	521.94	70.0	47.0	76.6	19.5	14.4	14.2	18.0	4.8	4.3
HIGH PRAIRIE	2,817	1556.21	45	78.6	25	1084.68	145.4	71.0	115.7	46.3	44.8	44.8	8.7	7.2	8.9
GRIMSHAW	2,579	1668.61	41	71.3	34	1246.01	167.1	75.0	122.2	34.6	30.4	30.8	7.3	-3.7	-0.4
LAC LA BICHE	2,553	1405.46	60	105.4	0	847.40	113.6	71.0	115.7	48.7	48.2	46.4	20.2	10.0	6.2
SWAN HILLS	2,407	1669.59	85	147.7	0	1411.15	189.2	108.0	176.0	33.3	33.0	29.7	17.1	6.4	8.5
GIBBONS	2,335	1231.20	60	104.1	0	733.40	98.3	64.0	104.3	23.8	14.9	14.7	-4.5	-21.9	-20.8
VALLEYVIEW	2,218	1425.91	59	103.9	16	1070.58	143.6	77.0	125.5	50.5	45.7	43.0	8.5	n/a	5.8
FOX CREEK	2,068	991.53	67	117.1	0	664.09	89.0	56.0	91.3	29.5	31.5	29.0	19.1	9.3	12.3
REDWATER	2,024	1150.60	40	70.7	16	652.38	87.5	55.0	89.6	52.0	42.7	45.4	-6.0	-8.2	0.8
ATHABASCA	1,970	1389.70	52	90.6	9	850.87	114.1	60.0	97.8	52.6	52.6	48.3	14.1	12.9	3.4
BEAVERLODGE	1,808	1126.69	27	46.8	34	680.28	91.2	49.0	79.9	39.0	33.6	33.8	-19.4	-10.5	-4.0
RIMBEY	1,748	1278.08	56	97.7	14	894.55	120.0	66.0	107.6	36.5	37.8	40.4	11.7	-16.3	-10.4
SUNDRE	1,732	851.27	57	99.1	0	482.86	64.7	51.0	83.1	38.9	32.9	34.4	6.1	-2.0	3.5
PROVOST	1,725	1237.62	61	106.2	0	752.32	100.9	70.0	114.1	35.9	36.7	39.5	30.7	14.8	9.1
TOWNS (GROUP II) AVG.	**2,868**	**1236.19**	**58**	**97.8**	**18**	**777.91**	**104.3**	**61.0**	**99.4**	**37.7**	**34.0**	**34.4**	**13.1**	**2.9**	**3.1**
ALL TOWNS AVERAGE	**2,841**	**1210.32**	**57**	**100.0**	**5**	**745.75**	**100.0**	**61.4**	**100.0**	**37.0**	**33.6**	**33.6**	**10.6**	**1.5**	**3.0**

TABLE III: MUNICIPAL TAXATION

		Municipal Taxation Composition				Municipal Taxation Indices				Equalized Assessment Mix			Equalized Assessment Trends		
										S.F.F. Eq. Ass. as a % of Tot. Eq. Ass.			Absolute % Change		
Municipality	1987 Official Population	Total Property Taxes (TPT)	Gen. Mun. Tax % of TPT (%)	G.M.T.% TPT Index (Avg.=100)	Spec. Levies % of TPT (%)	Total Munic. Tax (TMT) ($ 1987)	T.M.T. Index (Avg.=100)	Eq. Mun. Tax Mill Rate (EMTMR)	E.M.T.M.R. Index (Avg.=100)	1982	1985	1987	Past 5 yr (1982-'87)	Past 2 yr (1985-'87)	Past 1 yr (1986-'87)
BLACKFALDS	1,688	1056.41	71	124.3	0	751.11	100.7	54.0	88.0	22.2	32.3	27.6	33.8	13.9	3.7
MAGRATH	1,637	827.15	57	99.9	0	472.89	63.4	43.0	70.1	29.1	25.2	25.4	23.5	6.9	5.1
LAMONT	1,576	1324.98	57	100.5	0	761.86	102.2	99.0	161.3	30.8	22.1	21.5	-26.7	-21.7	-12.2
PICTURE BUTTE	1,576	1162.55	63	110.6	0	735.45	98.6	62.0	101.0	28.6	27.2	26.0	32.7	7.3	8.0
BOW ISLAND	1,566	1121.10	59	103.7	1	678.99	91.0	51.0	83.1	37.9	37.8	40.1	36.8	10.8	7.2
NANTON	1,564	962.50	52	91.7	0	505.01	67.7	46.0	75.0	28.7	28.9	29.7	28.0	8.3	3.9
MILLET	1,540	1474.25	51	88.4	16	976.95	131.0	77.0	125.5	21.9	16.0	16.0	9.7	4.6	1.7
CARSTAIRS	1,498	1241.30	64	111.9	7	877.50	117.7	66.0	107.6	26.6	20.8	22.9	4.3	-7.1	2.9
PENHOLD	1,495	1034.92	61	106.5	0	630.84	84.6	46.0	75.0	18.2	13.6	14.2	10.2	0.1	4.6
TOFIELD	1,483	1467.13	53	91.8	11	930.07	124.7	59.0	96.2	37.9	29.1	28.8	0.4	-0.6	2.9
BLACK DIAMOND	1,455	1275.14	60	105.2	0	767.52	102.9	62.0	101.0	22.2	16.0	15.1	-26.6	-22.7	-14.9
VULCAN	1,420	1291.02	67	116.3	1	869.80	116.6	76.0	123.9	45.4	44.1	42.9	15.5	4.5	0.0
CROSSFIELD	1,417	815.51	50	86.7	0	404.64	54.3	42.0	68.4	37.4	41.4	34.2	23.9	-10.5	-5.0
MAYERTHORPE	1,414	1579.34	47	82.4	26	1148.59	154.0	73.0	119.0	36.9	34.6	34.5	3.0	0.1	3.4
BON ACCORD	1,355	1218.35	34	58.7	0	409.52	54.9	73.0	119.0	21.5	12.3	14.3	-20.0	-18.2	-8.9
CORONATION	1,310	1251.25	55	95.4	27	1021.80	137.02	71.0	115.7	46.2	45.3	44.0	8.8	6.8	7.6
ELK POINT	1,300	988.68	61	106.6	0	603.03	80.86	40.0	65.2	35.2	30.5	31.5	47.3	41.9	30.2
TURNER VALLEY	1,298	1031.75	53	91.9	0	542.22	72.7	50.0	81.5	46.6	42.1	31.4	-33.2	-33.3	-15.5
SEXSMITH	1,256	1945.87	46	80.2	19	1269.44	170.2	76.0	123.9	51.8	44.5	48.3	-25.7	-17.7	-1.6
WEMBLEY	1,227	918.96	37	64.4	0	338.82	45.4	64.0	104.3	21.5	15.8	17.0	-17.5	-8.5	4.3
BASSANO	1,186	909.81	66	115.3	0	600.26	80.5	75.0	122.2	40.1	43.7	43.6	-3.9	5.3	6.1
FALHER	1,178	1338.86	54	94.3	0	722.36	96.9	72.0	117.3	55.9	51.4	48.4	19.3	6.0	5.8
VIKING	1,160	1776.25	54	95.0	18	659.41	88.4	64.0	104.3	30.2	26.6	30.9	24.8	-2.1	2.4
CALMAR	1,160	1238.79	53	93.0	0	1289.02	172.8	72.0	117.3	29.6	21.8	26.3	-6.6	-21.3	-10.2
MANNING	1,144	862.68	30	51.8	23	454.52	60.9	38.0	61.9	37.8	36.5	35.7	42.1	4.2	1.2
TWO HILLS	1,141	1353.59	57	98.9	14	960.39	128.8	74.0	120.6	31.3	30.6	34.6	17.3	2.5	3.0
BRUDERHEIM	1,131	1215.66	67	116.9	0	813.27	109.1	105.0	171.1	29.3	15.3	16.1	-25.6	-15.0	-5.0
SPIRIT RIVER	1,086	1003.35	57	99.3	0	569.84	76.4	73.0	119.0	41.4	40.3	41.5	16.8	0.3	7.1
RAINBOW LAKE	1,043	1764.50	58	101.7	0	1026.59	137.7	86.0	140.2	31.1	38.1	33.0	45.6	47.9	22.1
SMOKY LAKE	1,036	734.48	42	73.8	0	310.32	41.6	38.0	61.9	42.4	37.3	38.7	8.1	0.8	1.4
TOWNS (GROUP III) AVG.	**1,345**	**1206.20**	**54**	**95.2**	**16**	**736.73**	**98.8**	**64.2**	**104.7**	**33.8**	**30.7**	**30.4**	**8.9**	**-0.2**	**2.0**
ALL TOWNS AVERAGE	**2,841**	**1210.32**	**57**	**100.0**	**15**	**745.75**	**100.0**	**61.4**	**100.0**	**37.0**	**33.6**	**33.6**	**10.6**	**1.5**	**3.0**

TABLE III: MUNICIPAL TAXATION

		Municipal Taxation Composition				Municipal Taxation Indices				Equalized Assessment Mix			Equalized Assessment Trends		
										S.F.F. Eq. Ass. as a % of Tot. Eq. Ass.			Absolute % Change		
Municipality	1987 Official Population	Total Property Taxes (TPT)	Gen. Mun. Tax % of TPT (%)	G.M.T.% TPT Index (Avg.=100)	Spec. Levies % of TPT (%)	Total Munic. Tax (TMT) ($ 1987)	T.M.T. Index (Avg.=100)	Eq. Mun. Tax Mill Rate (EMTMR)	E.M.T.M.R. Index (Avg.=100)	1982	1985	1987	Past 5 yr (1982-'87)	Past 2 yr (1985-'87)	Past 1 yr (1986-'87)
KILLAM	1,032	1250.36	70	122.2	4	919.35	123.3	71.0	115.7	36.1	32.0	35.1	9.6	1.5	-0.9
CASTOR	1,030	1117.58	81	141.3	0	903.24	121.1	68.0	110.8	31.1	31.4	32.1	9.6	9.6	8.1
OYEN	1,005	1612.02	55	96.8	0	892.74	119.7	59.0	96.2	42.5	39.5	39.4	17.4	6.0	3.6
MCLENNAN	993	1338.47	54	93.8	11	869.09	116.5	97.0	158.1	32.3	34.8	35.9	49.0	9.4	6.9
VAUXHALL	991	1624.27	44	76.1	32	1232.06	165.2	77.0	125.5	43.1	40.6	40.5	21.6	9.8	3.1
BOWDEN	967	1167.45	61	105.8	12	847.61	113.7	58.0	94.5	30.0	28.7	28.0	2.2	-0.2	4.5
TROCHU	892	1422.22	55	95.4	18	1032.83	138.5	73.0	119.0	42.1	39.7	40.2	14.5	9.3	8.3
SEDGEWICK	877	1268.59	67	117.1	0	849.70	113.9	58.0	94.5	29.7	31.0	30.5	33.2	10.5	9.6
ECKVILLE	869	1107.16	75	130.3	0	825.67	110.7	65.0	105.9	36.9	34.4	31.6	13.8	0.5	-3.9
MILK RIVER	861	1262.98	41	72.0	19	763.84	102.4	50.0	81.5	36.8	37.8	36.3	36.7	11.2	12.5
BASHAW	829	1038.64	50	87.5	0	520.25	69.8	64.0	104.3	44.5	51.5	48.6	2.6	-10.2	-2.6
DAYSLAND	678	1127.12	67	116.9	0	754.11	101.1	65.0	105.9	32.8	29.1	28.8	27.2	6.0	5.2
HARDISTY	642	1317.16	68	119.6	0	901.40	120.9	53.0	86.4	35.1	34.1	33.4	4.2	-1.2	n/a
MUNDARE	545	1491.03	41	72.2	34	1119.33	150.1	93.0	151.6	33.5	31.0	31.5	-11.3	-6.8	-4.0
STAVELY	454	1216.98	58	101.3	0	705.37	94.6	56.0	91.3	28.3	29.1	29.3	15.1	0.1	4.4
GRANUM	371	610.27	66	114.8	3	420.88	56.4	79.0	128.7	44.0	32.3	35.6	-4.8	0.9	-0.3
GLEICHEN	327	1093.22	61	106.4	10	777.98	104.3	87.0	141.8	48.6	43.1	45.3	13.7	6.6	7.6
IRVINE	301	767.60	82	143.3	8	689.54	92.5	83.0	135.3	31.9	32.7	33.7	-2.2	6.7	6.1
TOWNS (GROUP IV) AVG.	**759**	**1212.95**	**61**	**106.3**	**15**	**834.72**	**111.9**	**69.8**	**113.7**	**36.6**	**35.1**	**35.3**	**14.0**	**3.9**	**4.0**
ALL TOWNS AVERAGE	**2,841**	**1210.32**	**57**	**100.0**	**15**	**745.75**	**100.0**	**61.4**	**100.0**	**37.0**	**33.6**	**33.6**	**10.6**	**1.5**	**3.0**

TABLE III: MUNICIPAL TAXATION

		Municipal Taxation Composition				Municipal Taxation Indices				Equalized Assessment Mix			Equalized Assessment Trends		
Municipality	1987 Official Population	Total Property Taxes (TPT)	Gen. Mun. Tax % of TPT (%)	G.M.T.% TPT Index (Avg.=100)	Spec. Levies % of TPT (%)	Total Munic. Tax (TMT) ($ 1987)	T.M.T. Index (Avg.=100)	Eq. Mun. Tax Mill Rate (EMTMR)	E.M.T.M.R. Index (Avg.=100)	S.F.F. Eq. Ass. as a % of Tot. Eq. Ass. 1982	1985	1987	Absolute % Change Past 5 yr (1982-'87)	Past 2 yr (1985-'87)	Past 1 yr (1986-'87)
VILLAGES															
COALHURST	1,289	898.14	36	61.8	0	326.16	49.09	40.0	61.9	24.3	9.5	9.8	87.0	0.4	3.9
LEGAL	949	1229.68	67	114.7	4	883.85	133.03	72.0	111.4	26.6	17.2	17.1	-21.1	-16.2	-2.8
FORESTBURG	936	883.86	56	96.0	0	498.93	75.09	41.0	63.5	34.7	32.6	31.1	25.2	13.7	13.1
BENTLEY	841	889.91	64	109.5	0	573.29	86.29	46.0	71.2	31.2	29.0	28.7	17.6	0.5	5.6
STIRLING	796	1255.82	64	109.5	0	808.51	121.69	76.0	117.6	20.3	9.9	8.8	21.1	8.2	10.1
ALIX	793	1262.09	62	106.1	0	787.55	118.53	55.0	85.1	24.6	17.5	20.8	8.8	-11.6	3.7
MANNVILLE	778	1070.30	39	65.5	24	673.05	101.30	40.0	61.9	27.6	26.8	26.0	5.8	6.5	7.6
EVANSBURG	750	1174.22	77	130.4	0	900.74	135.57	76.0	117.6	38.8	30.5	29.9	-19.7	-10.9	-6.4
IRRICANA	701	1164.79	68	115.8	0	793.25	119.39	90.0	139.3	31.9	15.8	16.7	28.0	-3.4	-0.2
HYTHE	688	901.92	48	81.9	0	434.35	65.37	54.0	83.6	50.2	45.4	49.5	24.4	-5.0	2.9
BOYLE	678	1289.76	47	80.7	0	611.89	92.10	48.0	74.3	48.2	46.2	47.3	13.6	7.0	3.7
CONSORT	674	1345.96	76	128.8	2	1240.20	186.66	82.0	126.9	43.3	41.4	41.4	33.6	8.6	6.6
RYCROFT	672	1814.45	56	95.9	18	1359.12	204.56	91.0	140.8	45.2	40.6	39.3	23.7	9.4	5.2
BERWYN	661	1439.05	52	89.1	19	1020.93	153.66	71.0	109.9	43.5	28.9	29.0	52.6	3.0	1.6
ONOWAY	639	943.95	63	107.8	0	598.16	90.03	70.0	108.3	50.8	38.2	34.1	-12.6	-4.1	4.6
THORSBY	632	1543.89	64	108.5	8	1100.81	165.68	100.0	154.8	39.5	33.1	35.2	3.5	6.0	9.4
KITSCOTY	626	952.92	42	70.8	15	541.18	81.45	38.0	58.8	26.8	20.2	24.4	47.1	10.1	6.8
FOREMOST	595	1464.09	55	93.4	13	997.67	150.16	59.0	91.3	40.9	43.0	44.4	51.9	15.0	6.2
WABAMUN	589	1012.93	38	65.3	9	481.89	72.53	25.0	38.7	91.3	89.7	91.8	1.4	5.9	-1.5
DELBURNE	577	570.45	49	84.0	0	281.96	42.44	32.0	49.5	32.1	29.4	27.7	24.4	5.2	2.8
BRETON	557	1157.69	64	109.3	0	743.98	111.98	65.0	100.6	40.2	34.9	35.5	7.9	1.8	3.6
NOBLEFORD	531	888.43	57	97.2	0	507.99	76.46	50.0	77.4	43.3	42.4	41.2	11.5	0.5	3.6
MARWAYNE	516	1506.05	46	77.4	14	897.21	135.04	59.0	91.3	35.7	33.3	34.4	17.0	3.8	-5.3
HINES CREEK	513	769.07	57	97.7	0	441.83	66.50	150.0	232.1	44.8	36.2	52.7	0.6	4.2	11.3
MIRROR	508	1020.47	78	133.0	0	797.88	120.09	69.0	106.8	39.4	26.0	26.7	-0.4	-7.2	2.9
BEISEKER	503	1355.47	70	119.7	0	954.52	143.66	66.0	102.1	39.3	40.1	39.8	10.2	-4.8	-2.2
RYLEY	500	1664.94	56	95.8	21	937.65	141.13	102.0	157.9	43.7	35.1	35.5	-19.4	-19.5	-13.0
WARNER	490	1146.76	67	114.2	0	770.01	115.89	78.0	120.7	45.4	45.6	44.5	22.3	5.5	4.2
ANDREW	485	1262.26	42	72.0	9	650.72	97.94	98.0	151.7	40.1	28.0	28.6	-24.3	-10.0	-1.8
IRMA	484	1148.89	59	100.6	0	679.82	102.32	51.0	78.9	40.8	36.1	34.2	28.6	9.7	8.5
VILLAGES (GROUP 1) AVG.	**665**	**1167.61**	**57**	**97.7**	**13**	**743.17**	**111.85**	**66.5**	**102.9**	**39.4**	**33.4**	**34.2**	**15.7**	**1.1**	**3.2**
ALL VILLAGES AVERAGE	**369**	**1042.70**	**59**	**100.0**	**9**	**664.41**	**100.00**	**64.6**	**100.0**	**40.4**	**36.1**	**36.9**	**13.6**	**2.0**	**3.7**

TABLE III: MUNICIPAL TAXATION

		Municipal Taxation Composition				Municipal Taxation Indices				Equalized Assessment Mix			Equalized Assessment Trends		
										S.F.F. Eq. Ass. as a % of Tot. Eq. Ass.			Absolute % Change		
Municipality	1987 Official Population	Total Property Taxes (TPT)	Gen. Mun. Tax % of TPT (%)	G.M.T.% TPT Index (Avg.=100)	Spec. Levies % of TPT (%)	Total Munic. Tax (TMT) ($ 1987)	T.M.T. Index (Avg.=100)	Eq. Mun. Tax Mill Rate (EMTMR)	E.M.T.M.R. Index (Avg.=100)	1982	1985	1987	Past 5 yr (1982-'87)	Past 2 yr (1985-'87)	Past 1 yr (1986-'87)
THORHILD	481	1177.28	44	74.1	13	669.06	100.70	59.0	91.3	32.9	31.9	31.5	0.9	-0.3	2.9
GLENDON	480	986.35	52	88.1	0	511.27	76.95	41.0	63.5	35.7	29.3	28.2	-3.2	-7.2	-6.3
ENTWISTLE	478	972.79	63	107.3	0	613.74	92.37	57.0	88.2	38.0	32.3	39.9	-8.6	-0.8	6.2
WARBURG	477	1153.14	50	84.6	8	671.04	101.00	56.0	86.7	37.1	22.2	24.2	4.5	-2.6	3.4
NAMPA	464	798.79	52	88.2	0	414.20	62.34	35.0	54.2	38.8	40.5	42.5	62.7	11.8	10.2
ACME	457	1249.29	74	125.1	0	919.24	138.35	80.0	123.8	35.8	31.9	33.9	-15.1	-21.6	-12.9
DUCHESS	430	927.00	72	122.5	0	667.67	100.49	57.0	88.2	33.1	28.5	27.2	-9.0	2.4	4.9
CARBON	429	1013.27	61	103.2	0	614.68	92.52	48.0	74.3	32.2	30.9	30.7	8.4	0.8	4.3
CLYDE	428	887.35	58	97.9	0	511.11	76.93	53.0	82.0	31.5	23.8	23.0	-2.9	-9.9	-1.4
LINDEN	417	1113.13	70	118.4	0	775.04	116.65	64.0	99.0	37.1	30.2	36.5	31.4	6.6	3.1
HOLDEN	411	1219.85	65	110.8	2	813.54	122.45	91.0	140.8	40.0	36.2	36.8	-13.4	-9.1	-7.4
DONNELLY	405	1247.40	69	118.0	0	865.79	130.31	68.0	105.2	34.3	26.9	43.3	65.5	28.9	29.2
BARNWELL	402	988.04	48	81.3	11	577.53	86.92	41.0	63.5	20.7	18.2	18.8	43.5	11.6	5.1
EDGERTON	399	908.92	65	110.6	0	591.12	88.97	56.0	86.7	38.6	35.8	37.8	23.4	2.9	10.0
CHAUVIN	385	1187.47	70	118.4	0	827.04	124.48	74.0	114.5	42.9	36.5	34.3	58.9	19.4	10.0
MYRNAM	383	792.08	50	85.6	0	398.86	60.03	31.0	48.0	26.6	25.8	34.1	24.3	7.6	9.2
WILDWOOD	377	1075.56	75	128.2	0	810.74	122.02	69.0	106.8	34.5	34.1	32.0	-7.1	-8.6	1.5
BAWLF	375	830.47	29	49.3	12	336.72	50.68	29.0	44.9	31.9	12.6	22.7	11.0	17.8	1.2
WILLINGDON	371	1156.18	68	115.1	0	782.75	117.81	70.0	108.3	35.3	36.3	37.7	11.4	9.6	12.3
SANGUDO	368	1147.51	74	125.1	0	843.91	127.02	57.0	88.2	38.3	34.5	34.0	16.6	5.6	6.7
GIROUXVILLE	367	1367.80	71	121.4	0	976.47	146.97	74.0	114.5	42.3	39.4	36.3	22.8	8.9	12.2
CAROLINE	364	1735.08	66	113.0	7	1268.06	190.86	113.0	174.9	44.7	34.2	35.8	-21.5	-21.2	-15.6
TILLEY	362	1116.21	69	117.6	11	894.12	134.57	80.0	123.8	34.2	28.6	28.7	-10.9	3.8	6.9
COUTTS	359	1278.75	37	63.4	32	891.06	134.11	63.0	97.5	56.6	53.3	54.4	32.0	10.1	2.3
CHAMPION	358	956.87	65	111.2	5	675.72	101.70	73.0	113.0	54.3	49.2	48.1	18.5	3.5	3.9
CLIVE	356	878.90	64	108.4	0	560.02	84.29	33.0	51.1	25.2	21.7	20.9	16.4	11.6	11.1
CREMONA	351	877.26	60	102.0	0	526.36	79.22	45.0	69.6	39.1	33.6	33.8	0.8	0.9	3.3
STANDARD	331	832.68	64	109.1	0	534.36	80.43	43.0	66.5	32.8	42.1	41.6	25.2	5.3	7.2
VILNA	325	754.89	55	93.2	0	413.85	62.29	47.0	72.7	36.8	34.0	31.5	6.2	1.4	4.0
ROSEMARY	321	568.18	59	100.9	10	391.87	58.98	50.0	77.4	21.6	18.3	18.1	-0.3	5.1	6.8
VILLAGES (GROUP II) AVG	**397**	**1039.95**	**61**	**103.1**	**11**	**678.23**	**102.08**	**58.6**	**90.6**	**36.0**	**31.7**	**33.2**	**13.1**	**3.1**	**4.5**
ALL VILLAGES AVERAGE	**369**	**1042.70**	**59**	**100.0**	**9**	**664.41**	**100.00**	**64.6**	**100.0**	**40.4**	**36.1**	**36.9**	**13.6**	**2.0**	**3.7**

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		Municipal Taxation Composition				Municipal Taxation Indices				Equalized Assessment Mix			Equalized Assessment Trends		
										S.F.F. Eq. Ass. as a % of Tot. Eq. Ass.			Absolute % Change		
Municipality	1987 Official Population	Total Property Taxes (TPT)	Gen. Mun. Tax % of TPT (%)	G.M.T.% TPT Index (Avg.=100)	Spec. Levies % of TPT (%)	Total Munic. Tax (TMT) ($ 1987)	T.M.T. Index (Avg.=100)	Eq. Mun. Tax Mill Rate (EMTMR)	E.M.T.M.R. Index (Avg.=100)	1982	1985	1987	Past 5 yr (1982-'87)	Past 2 yr (1985-'87)	Past 1 yr (1986-'87)
NEW SAREPTA	314	830.18	55	93.6	0	457.03	68.79	45.0	69.6	28.7	21.2	28.1	-10.8	-14.5	-2.3
VETERAN	312	1093.83	67	114.5	0	736.54	110.86	93.0	143.9	40.3	40.7	42.7	16.5	19.2	10.4
GLENWOOD	300	581.24	47	79.5	0	271.62	40.88	32.0	49.5	42.8	35.7	28.1	19.9	9.7	11.8
BIG VALLEY	295	793.11	59	100.2	0	467.50	70.36	54.0	83.6	44.3	39.9	37.8	18.3	4.5	1.9
BARONS	294	1111.68	72	121.7	0	795.82	119.78	68.0	105.2	56.5	57.0	56.6	13.7	-0.1	4.9
HAY LAKES	294	1286.23	50	85.2	8	746.98	112.43	83.0	128.5	29.5	20.8	20.9	-1.4	-1.0	0.5
YOUNGSTOWN	294	622.18	61	103.7	0	379.56	57.13	63.0	97.5	44.6	40.4	39.9	23.5	4.4	4.6
ROCKYFORD	293	1056.04	72	122.5	0	761.04	114.54	75.0	116.1	41.5	40.7	43.4	10.2	-3.7	-6.3
COWLEY	290	1266.06	67	114.6	1	867.88	130.62	80.0	123.8	42.6	34.6	29.2	1.4	-2.5	4.4
LONGVIEW	284	1137.99	58	98.6	0	659.75	99.30	56.0	86.7	40.8	39.1	45.2	9.8	-3.1	-5.0
KINUSO	282	1072.26	69	117.9	5	793.40	119.41	100.0	154.8	47.3	40.5	45.1	15.7	-1.2	0.9
BURDETT	278	1002.31	56	95.9	22	790.84	119.03	132.0	204.3	30.4	27.8	32.3	13.5	-1.4	-3.0
NEW NORWAY	278	1042.60	41	70.2	0	430.68	64.82	42.0	65.0	32.5	27.0	28.1	-4.9	-8.9	-6.1
HUGHENDEN	276	1351.75	66	112.3	6	967.51	145.62	77.0	119.2	37.1	31.0	35.4	2.3	-2.4	15.9
WASKATENAU	276	886.61	65	109.8	0	572.35	86.14	65.0	100.6	34.1	34.9	35.7	9.6	-12.8	1.9
LOUGHEED	268	1197.67	69	117.1	5	884.51	133.13	86.0	133.1	53.7	53.4	51.0	53.0	8.3	11.3
STROME	267	1142.00	62	106.0	3	751.08	113.05	64.0	99.0	40.5	41.2	39.7	30.8	7.0	3.2
BLACKIE	266	1285.86	57	96.5	8	833.94	125.52	84.0	130.0	37.4	46.3	48.0	3.4	-6.1	4.7
ELNORA	264	578.37	37	62.5	0	212.66	32.01	21.0	32.5	35.0	29.8	29.8	16.5	3.5	4.0
CARMANGAY	258	904.72	60	102.5	0	545.41	82.09	51.0	78.9	39.5	39.3	39.1	6.5	3.2	3.9
MORRIN	252	1316.50	40	67.9	33	959.97	144.49	112.0	173.3	33.5	28.3	28.5	-9.5	-12.7	-9.2
CEREAL	251	1420.48	67	113.9	0	951.41	143.20	105.0	162.5	38.6	38.8	37.0	24.0	8.5	3.0
HILLSPRING	251	912.67	61	103.1	0	553.56	83.32	40.0	61.9	24.8	7.2	9.8	15.7	15.9	8.0
GRASSY LAKE	244	1217.27	70	119.5	4	899.08	135.32	113.0	174.9	54.0	51.6	41.9	42.8	-7.1	-4.8
CHIPMAN	239	893.12	49	82.9	11	533.22	80.26	73.0	113.0	39.1	31.3	33.8	-16.5	-10.4	0.1
WANHAM	238	753.95	70	118.3	6	566.88	85.32	82.0	126.9	5.9	53.2	58.6	-91.0	14.3	1.1
DONALDA	237	877.61	54	92.3	0	476.33	71.69	49.0	75.8	36.9	31.9	32.5	1.1	-2.9	-1.6
PLAMONDON	236	1117.02	65	109.9	0	721.90	108.65	66.0	102.1	38.0	27.2	28.7	12.2	1.1	2.5
EMPRESS	229	1084.48	79	135.0	0	860.80	129.56	134.0	207.4	53.9	52.8	50.3	29.8	14.7	10.5
DELIA	223	523.01	41	70.5	2	228.81	34.44	34.0	52.6	51.3	52.1	52.4	59.9	5.5	7.1
VILLAGES (GROUP III) AVG.	**269**	**1011.96**	**60**	**132.1**	**9**	**655.94**	**98.72**	**72.6**	**112.4**	**39.1**	**37.1**	**37.6**	**10.5**	**1.0**	**2.6**
ALL VILLAGES AVERAGE	**369**	**1042.70**	**59**	**100.0**	**9**	**664.41**	**100.00**	**64.6**	**100.0**	**40.4**	**36.1**	**36.9**	**13.6**	**2.0**	**3.7**

TABLE III: MUNICIPAL TAXATION

		Municipal Taxation Composition				Municipal Taxation Indices				Equalized Assessment Mix			Equalized Assessment Trends		
										S.F.F. Eq. Ass. as a % of Tot. Eq. Ass.			Absolute % Change		
Municipality	1987 Official Population	Total Property Taxes (TPT)	Gen. Mun. Tax % of TPT (%)	G.M.T.% TPT Index (Avg.=100)	Spec. Levies % of TPT (%)	Total Munic. Tax (TMT) ($1987)	T.M.T. Index (Avg.=100)	Eq. Mun. Tax Mill Rate (EMTMR)	E.M.T.M.R. Index (Avg.=100)	1982	1985	1987	Past 5 yr (1982-'87)	Past 2 yr (1985-'87)	Past 1 yr (1986-'87)
INNISFREE	219	858.81	55	94.1	0	475.28	71.53	55.0	85.1	39.2	45.8	51.1	48.9	11.2	7.2
AMISK	217	741.12	60	101.9	0	444.05	66.83	84.0	130.0	26.7	18.5	17.1	-8.3	-16.8	-3.8
CAYLEY	216	1103.12	46	78.8	5	561.05	84.44	58.0	89.8	40.2	31.6	35.7	-7.6	-16.7	-5.0
FORT ASSINIBOINE	214	1325.18	67	113.3	0	883.20	132.93	108.0	167.1	33.6	25.7	23.5	-18.2	0.9	6.3
ROSALIND	214	1137.73	49	83.3	0	557.16	83.86	45.0	69.6	45.6	37.3	38.7	22.2	5.8	3.7
DEWBERRY	210	1020.45	66	111.8	0	670.72	100.95	59.0	91.3	47.3	37.9	33.6	25.2	5.0	7.0
TORRINGTON	209	1052.64	59	100.9	4	474.13	71.36	58.0	89.8	48.2	48.4	49.2	-9.6	-4.5	-1.2
HEISLER	209	804.84	57	97.0	2	669.75	100.80	43.0	66.5	39.0	29.9	28.3	16.9	2.2	4.8
ALLIANCE	202	1340.45	76	130.0	0	1025.07	154.28	97.0	150.1	45.9	55.0	54.0	29.0	10.7	9.7
CZAR	191	464.57	47	79.7	0	217.86	32.79	36.0	55.7	59.1	51.9	48.9	72.7	54.0	47.5
EAGLESHAM	191	1015.92	69	118.1	0	705.29	106.15	102.0	157.9	56.9	55.1	56.6	17.7	9.8	5.8
PARADISE VALLEY	185	896.56	48	80.8	12	530.95	79.91	50.0	77.4	56.1	45.2	47.0	44.5	12.5	9.2
BOTHA	180	941.26	49	82.7	0	458.04	68.94	32.0	49.5	22.0	16.8	18.6	-7.6	-0.4	6.0
LOMOND	177	976.14	62	105.2	8	682.73	102.76	71.0	109.9	52.3	48.1	49.4	15.4	6.2	5.5
GALAHAD	176	997.01	71	120.0	0	703.77	105.92	68.0	105.2	50.8	48.9	47.9	24.7	9.8	5.3
HUSSAR	167	761.71	62	106.1	3	500.07	75.27	50.0	77.4	53.9	57.1	56.4	29.8	7.1	6.5
RADWAY	162	1800.21	73	124.2	0	1314.77	197.89	133.0	205.8	38.6	39.9	43.3	-13.2	-17.4	0.6
BITTERN LAKE	158	790.29	45	75.9	0	352.65	53.08	33.0	51.1	16.9	16.2	13.4	25.9	0.7	-2.7
HALKIRK	155	1398.27	71	121.4	2	1024.60	154.21	80.0	123.8	37.2	44.2	41.9	39.7	23.0	19.0
MUNSON	152	1416.91	46	78.9	16	881.48	132.67	64.0	99.0	33.6	35.6	24.1	43.0	11.3	14.1
DERWENT	149	1358.66	54	91.4	0	730.52	109.95	58.0	89.8	58.7	47.3	45.6	1.5	9.1	11.0
ARROWWOOD	140	756.67	42	72.0	3	343.76	51.74	29.0	44.9	50.8	48.2	48.5	-0.8	-3.5	4.1
MINBURN	135	588.87	54	92.4	0	320.08	48.18	48.0	74.3	47.8	39.7	41.7	4.3	-7.3	-5.5
LAVOY	126	1120.63	74	125.4	1	835.98	125.82	91.0	140.8	50.0	40.0	42.1	-14.6	-13.3	-10.8
FERINTOSH	125	764.96	55	93.0	3	442.70	66.63	66.0	102.1	31.8	28.0	33.7	5.4	2.4	1.2
EDBERG	124	744.05	41	69.6	0	304.57	45.84	24.0	37.1	29.2	25.0	28.7	14.5	2.7	5.5
MILO	119	918.45	60	101.2	0	546.82	82.30	45.0	69.6	62.4	55.4	54.2	8.2	3.0	5.0
WARSPITE	97	761.28	68	115.4	4	550.55	82.86	78.0	120.7	54.6	45.7	43.1	-21.5	-20.9	-20.4
CLUNY	95	685.24	68	116.0	0	467.34	70.34	73.0	113.0	61.9	55.0	55.2	14.9	2.1	3.6
HAIRY HILL	73	653.25	79	134.7	0	517.37	77.87	41.0	63.5	68.1	52.6	61.6	4.0	1.1	6.8
RUMSEY	70	783.18	59	100.8	0	464.11	69.85	58.0	89.8	54.4	49.0	48.7	14.3	5.0	3.2
GADSBY	35	645.40	13	21.4	0	81.14	12.21	16.0	24.8	84.8	69.5	69.9	64.5	-4.1	2.7
VILLAGES (GROUP IV) AVG.	**159**	**1093.71**	**66**	**112.0**	**5**	**624.59**	**94.01**	**61.0**	**94.5**	**46.8**	**42.0**	**42.2**	**15.2**	**2.8**	**4.5**
VILLAGES AVERAGE	**369**	**1042.70**	**59**	**100.0**	**9**	**664.41**	**100.00**	**64.6**	**100.0**	**40.4**	**36.1**	**36.9**	**13.6**	**2.0**	**3.7**

TABLE III: MUNICIPAL TAXATION

Municipality	1987 Official Population	Municipal Taxation Composition: Total Property Taxes (TPT)	Gen. Mun. Tax % of TPT (%)	G.M.T.% TPT Index (Avg.=100)	Spec. Levies % of TPT (%)	Municipal Taxation Indices: Total Munic. Tax (TMT) ($ 1987)	T.M.T. Index (Avg.=100)	Eq. Mun. Tax Mill Rate (EMTMR)	E.M.T.M.R. Index (Avg.=100)	Equalized Assessment Mix: S.F.F. Eq. Ass. as a % of Tot. Eq. Ass. 1982	1985	1987	Equalized Assessment Trends: Absolute % Change Past 5 yr (1982-'87)	Past 2 yr (1985-'87)	Past 1 yr (1986-'87)
SUMMER VILLAGES															
CHESTERMERE LAKE S.V.	609	1577.21	61	150.5	0	969.47	256.71	35.0	140.6	11.3	3.9	4.7	5.6	-5.0	13.1
ALBERTA BEACH S.V.	425	1618.02	74	181.1	0	1196.67	316.87	69.0	277.2	14.1	8.0	7.7	3.9	-20.5	-2.4
EDMONTON BEACH S.V.	322	1152.87	70	171.3	0	806.61	213.59	66.0	265.1	35.9	4.6	4.3	15.5	-3.5	5.6
SEBA BEACH S.V.	112	NOT SUBMITTED BY MUNICIPALITY						51.0	204.9	12.0	13.2	9.0	12.6	-2.1	4.8
NORGLENWOLD S.V.	107	NOT SUBMITTED BY MUNICIPALITY						13.0	52.2	37.0	0.6	0.7	55.9	4.3	9.2
GULL LAKE S.V.	102	NOT SUBMITTED BY MUNICIPALITY						36.0	144.6	15.8	2.7	3.0	1.2	-16.1	-9.4
SUNSET POINT S.V.	101	NOT SUBMITTED BY MUNICIPALITY						28.0	112.5	27.6	1.2	1.3	9.0	-3.7	3.6
SANDY BEACH S.V.	92	NOT SUBMITTED BY MUNICIPALITY						25.0	100.4	14.6	2.8	2.9	14.1	-3.0	-4.5
YELLOWSTONE	91	NOT SUBMITTED BY MUNICIPALITY						17.0	68.3	11.3	1.7	1.6	15.5	3.2	6.9
ISLAND LAKE S.V.	89	NOT SUBMITTED BY MUNICIPALITY						12.0	48.2	16.8	1.6	1.6	88.6	1.5	5.9
MA-ME-O BEACH S.V.	85	1199.37	47	115.1	0	563.78	149.29	26.0	104.4	11.0	7.9	9.5	42.3	5.0	2.6
VAL QUENTIN S.V.	78	672.71	60	145.9	0	400.90	106.16	35.0	140.6	14.9	1.9	2.0	18.0	-9.1	2.5
PELICAN NARROWS S.V.	78	840.50	33	81.9	0	307.50	81.43	17.0	68.3	21.0	0.4	0.8	11.3	16.1	5.8
ROSS HAVEN S.V.	73	NOT SUBMITTED BY MUNICIPALITY						19.0	76.3	6.7	1.2	1.6	4.6	-10.4	-5.9
SOUTH BAPTISTE S.V.	68	850.26	30	72.7	0	252.54	66.87	17.0	68.3		2.5	2.0		1.6	7.2
SILVER SANDS S.V.	67	NOT SUBMITTED BY MUNICIPALITY						6.0	24.1	38.5	1.1	2.3	11.3	-9.8	0.3
BONNYVILLE BEACH S.V.	63	979.92	40	98.6	0	349.56	92.56	25.0	100.4	5.7	0.5	0.6	-3.2	-5.0	-4.6
ISLAND LAKE SOUTH S.V.	58	807.75	38	92.4	0	304.79	80.71	21.0	84.4	n/a	1.3	1.2		-4.7	-0.5
JARVIS BAY S.V.	55	NOT SUBMITTED BY MUNICIPALITY						41.0	164.7	n/a		0.7			-5.4
GRANDVIEW S.V.	55	966.61	35	86.2	0	340.38	90.13	21.0	84.4	17.0	2.3	1.9	4.4	-0.7	0.6
GOLDEN DAYS S.V.	53	638.87	34	84.0	0	219.29	58.07	17.0	68.3	20.9	3.8	4.1	40.4	12.6	10.5
BONDISS S.V.	51	NOT SUBMITTED BY MUNICIPALITY						15.0	60.3		8.8	7.8		6.2	4.3
PARKLAND BEACH S.V.	48	NOT SUBMITTED BY MUNICIPALITY						55.0	220.9		1.3	2.7		10.7	5.7
WEST COVE S.V.	48	NOT SUBMITTED BY MUNICIPALITY						31.0	124.5	26.6	1.8	1.6	18.1	6.7	13.0
BIRCHCLIFF S.V.	48	NOT SUBMITTED BY MUNICIPALITY						17.0	68.3	14.8	1.1	1.0	27.5	12.9	4.4
SOUTH VIEW S.V.	44	NOT SUBMITTED BY MUNICIPALITY						30.0	120.5	33.8	7.1	7.1	-3.8	1.3	-0.6
POPLAR BAY S.V.	43	887.95	29	72.0	0	261.12	69.14	14.0	56.2	15.6	0.6	0.6	18.1	3.7	-1.4
HALF MOON BAY S.V.	43	NOT SUBMITTED BY MUNICIPALITY						25.0	100.4	8.2	0.6	0.7	9.2	-14.6	-1.1
SUNSET BEACH S.V.	38	577.35	25	61.0	0	143.80	38.08	8.0	32.1	17.7	0.9	1.0	33.5	-1.1	-1.8
ROCHON SANDS S.V.	33	657.54	37	91.2	0	244.92	64.85	17.0	68.3	6.4	0.9	0.6	14.9	-4.6	-12.9
S.VILL.(GROUP I)AVG.	**106**	**959.07**	**44**	**107.4**	**0**	**454.38**	**120.32**	**26.7**	**107.2**	**17.7**	**2.9**	**2.8**	**19.3**	**-0.8**	**1.5**
SUMMER VILLAGES AVG.	**70**	**884.21**	**41**	**100.0**	**0**	**377.65**	**100.00**	**24.9**	**100.0**	**18.4**	**2.6**	**2.4**	**16.9**	**-0.3**	**0.4**

TABLE III: MUNICIPAL TAXATION

		Municipal Taxation Composition				Municipal Taxation Indices				Equalized Assessment Mix			Equalized Assessment Trends		
										S.F.F. Eq. Ass. as a % of Tot. Eq. Ass.			Absolute % Change		
Municipality	1987 Official Population	Total Property Taxes (TPT)	Gen. Mun. Tax % of TPT (%)	G.M.T.% TPT Index (Avg.=100)	Spec. Levies % of TPT (%)	Total Munic. Tax (TMT) ($ 1987)	T.M.T. Index (Avg.=100)	Eq. Mun. Tax Mill Rate (EMTMR)	E.M.T.M.R. Index (Avg.=100)	1982	1985	1987	Past 5 yr (1982-'87)	Past 2 yr (1985-'87)	Past 1 yr (1986-'87)
LAKEVIEW S.V.	28	495.20	44	108.1	0	218.65	57.90	17.0	68.3	28.9	2.5	2.6	-5.1	-10.1	0.6
GHOST LAKE S.V.	28	NOT SUBMITTED BY MUNICIPALITY						21.0	84.4	10.3	1.3	1.8	-26.9	-11.2	-6.4
MEWATHA BEACH S.V.	28	NOT SUBMITTED BY MUNICIPALITY						13.0	52.2	15.9	1.4	1.3	-4.5	-8.5	-8.2
CRYSTAL SPRINGS S.V.	26	1068.36	33	79.8	0	348.11	92.18	20.0	80.3	14.5	0.9	1.3	4.3	1.4	1.1
SILVER BEACH S.V.	25	1320.47	32	78.2	0	421.67	111.66	17.0	68.3	10.4	0.5	0.5	18.0	2.0	5.0
WEST BAPTISTE S.V.	24	793.27	39	95.1	0	308.24	81.62	22.0	88.4		1.3	1.0		6.2	4.7
HORSESHOE BAY	20	778.56	51	124.5	0	396.09	104.88	27.0	108.5		6.0	7.0		8.3	13.6
WHISPERING HILLS S.V.	20	928.33	19	46.3	0	175.67	46.52	19.0	76.3			1.1		1.4	-2.0
NAKAMUN PARK S.V.	18	NOT SUBMITTED BY MUNICIPALITY						31.0	124.5	23.5	3.0	3.2	8.6	-4.6	-0.3
WAIPAROUS S.V.	16	NOT SUBMITTED BY MUNICIPALITY						36.0	144.6			3.0			-40.0
WHITE GULL S.V.	15	617.99	33	81.8	0	206.42	54.66	19.0	76.3		1.2	1.2		-12.6	-12.4
SUNDANCE BEACH S.V.	11	700.14	38	94.1	0	269.14	71.27	20.0	80.3	21.7	1.0	1.0	18.7	-1.0	0.6
BETULA BEACH S.V.	10	457.54	45	111.2	0	207.73	55.01	25.0	100.4	50.1	1.2	1.3	40.7	4.8	4.8
LARKSPUR S.V.	9	NOT SUBMITTED BY MUNICIPALITY						27.0	108.5		12.9	1.0		31.9	-7.3
CASTLE ISLAND S.V.	7	829.86	30	73.7	0	249.85	66.16	12.0	48.2	0.9	0.7	0.6	16.0	2.2	5.6
ITASKA BEACH S.V.	4	855.52	43	106.2	0	370.98	98.23			20.0	0.9	1.0	18.6	-8.1	-1.8
ARGENTIA BEACH S.V.	3	NOT SUBMITTED BY MUNICIPALITY						20.0	80.3	1.3	1.1	1.0	24.6	4.7	4.4
KAPASIWIN S.V.	2	717.39	40	97.2	0	284.96	75.46	22.0	88.4	3.5	1.3	1.3	20.3	-7.6	3.2
WHITE SANDS S.V.	2	NOT SUBMITTED BY MUNICIPALITY						13.0	52.2	47.7	1.2	1.5	34.4	9.4	-1.7
POINT ALISON S.V.	2	NOT SUBMITTED BY MUNICIPALITY						5.0	20.1	15.9	0.8	0.7	21.9	3.6	3.0
S.VILL.(GROUP II)AVG.	**15**	**478.13**	**37**	**91.3**	**0**	**288.13**	**76.29**	**20.3**	**81.6**	**18.9**	**2.1**	**1.6**	**13.5**	**0.6**	**-1.7**
SUMMER VILLAGES AVG.	**70**	**884.21**	**41**	**100.0**	**0**	**377.65**	**100.00**	**24.9**	**100.0**	**18.4**	**2.6**	**2.4**	**16.9**	**-0.3**	**0.4**

TABLE III: MUNICIPAL TAXATION

Municipality	1987 Official Population	Municipal Taxation Composition: Total Property Taxes (TPT)	Gen. Mun. Tax % of TPT (%)	G.M.T.% TPT Index (Avg.=100)	Spec. Levies % of TPT (%)	Municipal Taxation Indices: Total Munic. Tax (TMT) ($ 1987)	T.M.T. Index (Avg.=100)	Eq. Mun. Tax Mill Rate (EMTMR)	E.M.T.M.R. Index (Avg.=100)	Equalized Assessment Mix: S.F.F. Eq. Ass. as a % of Tot. Eq. Ass. 1982	1985	1987	Equalized Assessment Trends: Absolute % Change Past 5 yr (1982-'87)	Past 2 yr (1985-'87)	Past 1 yr (1986-'87)
COUNTIES - HAMLET															
STRATHCONA NO. 20 *	19,616	996.67	52	104.5	0	520.84	103.16	40.3	102.9	N/A	n/a	60.5	n/a	n/a	1.4
PARKLAND NO. 31	24,394	951.32	44	87.6	10	509.20	100.86	32.0	81.7	71.1	68.3	71.2	15.6	10.7	1.0
RED DEER NO. 23	13,911	938.27	61	122.1	0	573.06	113.51	43.0	109.8	42.9	41.3	43.2	9.7	-1.3	1.6
LEDUC NO. 25	13,220	886.45	50	99.3	0	440.22	87.20	40.0	102.1	71.2	66.5	66.0	4.9	-1.5	-0.1
GRANDE P AIRIE NO. 1	12,042	927.37	43	86.2	11	501.77	99.39	38.0	97.0	54.7	57.0	57.6	18.9	0.5	6.5
WETASKIWIN NO. 10	9,521	947.06	47	94.0	14	578.00	114.49	34.0	86.8	56.8	52.6	49.9	17.4	11.3	3.7
LACOMBE NO. 14	8,911	808.11	57	113.0	0	456.88	90.50	24.0	61.3	64.6	74.5	76.6	56.5	4.2	2.3
MOUNTAIN VIEW NO. 17	8,886	1040.71	51	101.5	0	528.30	104.64	37.0	94.4	62.2	61.1	60.9	19.8	-3.5	0.9
LETHBRIDGE NO. 26	8,266	850.54	48	96.0	15	533.63	105.70	41.0	104.7	36.5	33.9	37.7	25.4	3.1	2.5
VERMILION R. NO. 24	8,112	964.84	48	96.2	13	590.30	116.92	37.0	94.4	35.0	41.2	45.6	38.8	6.4	3.5
LAC STE. ANNE NO. 28	7,765	1025.10	57	114.9	9	678.32	134.36	51.0	130.2	53.6	30.5	33.2	-1.6	5.7	2.5	N/A
PONOKA NO. 3	7,739	896.15	47	94.5	0	423.55	83.89	38.0	97.0	43.4	43.3	45.5	27.4	4.7	7.3
CAMROSE NO. 22	7,475	1184.39	37	73.6	16	625.24	123.84	35.0	89.3	31.4	32.4	33.8	13.9	-1.6	1.5
ST PAUL NO. 19	6,595	976.91	57	113.5	0	554.76	109.88	46.0	117.4	34.5	32.5	38.1	40.2	12.1	11.3
NEWELL NO. 4	6,143	866.12	44	87.5	25	593.21	117.50	29.0	74.0	74.2	77.8	79.1	30.1	-0.5	3.3
ATHABASCA NO. 12	5,979	1620.07	37	74.5	22	957.69	189.69	66.0	168.5	44.8	41.1	42.0	-7.2	0.4	0.1	N/A
BARRHEAD NO. 11	5,728	906.52	58	115.8	0	525.07	104.00	51.0	130.2	29.8	25.4	24.1	2.1	-4.0	-1.0
WHEATLAND NO. 16	5,407	761.13	55	109.4	0	416.41	82.48	29.0	74.0	67.5	65.7	64.1	12.5	-6.3	-0.2
BEAVER NO. 9	5,400	692.61	50	99.2	20	479.17	94.91	55.0	140.4	36.6	35.3	36.3	5.7	-4.4	n/a
STETTLER NO. 6	5,179	973.58	57	113.4	0	552.41	109.42	41.0	104.7	49.9	51.2	49.8	10.3	4.6	1.1
LAMONT NO. 30	4,419	644.96	46	92.7	0	298.99	59.22	40.0	102.1	27.9	31.6	34.8	13.3	1.0	2.8
FLAGSTAFF NO. 29	4,406	n/a				0.00	0.00	40.0	102.1	46.2	44.0	45.8	37.0	-0.3	1.3
MINBURN NO. 27	3,894	568.37	49	97.7	0	277.80	55.02	30.0	76.6	40.5	36.1	35.6	31.4	-3.3	-1.7
VULCAN NO. 2	3,656	787.57	58	116.4	0	458.69	90.85	43.0	109.8	25.9	27.2	27.3	21.2	-4.0	-0.8
WARNER NO. 5	3,579	549.06	50	100.5	0	276.09	54.69	42.0	107.2	23.6	21.1	23.0	23.2	-1.2	0.2
FORTY MILE NO. 8	3,335	956.05	42	83.4	30	686.70	136.02	45.0	114.9	30.1	31.2	35.3	10.2	1.7	3.6
THORHILD NO. 7	3,094	903.64	37	74.3	16	479.69	95.01	37.0	94.4	38.2	40.1	36.7	10.3	2.7	-1.7
TWO HILLS NO. 21	3,086	419.70	52	104.1	0	218.47	43.27	38.0	97.0	32.2	36.7	37.7	15.1	-0.7	1.9
SMOKY LAKE NO. 13	2,789	720.17	51	101.9	0	367.21	72.73	27.0	68.9	41.1	36.2	44.5	39.8	13.1	5.8
PAINTEARTH NO. 18	2,439	815.17	66	132.3	0	539.45	106.85	26.0	66.4	78.4	85.0	84.7	42.7	-4.7	2.2
ALL COUNTIES AVG	**7,500**	**882.02**	**50**	**100.0**	**17**	**504.87**	**100.00**	**39.2**	**100.0**	**46.3**	**45.5**	**47.3**	**20.2**	**1.5**	**2.2**
STRTHCN. CO. #20	**49,802**	**N/A**	**n/a**	**n/a**	**n/a**	**N/A**	**n/a**	**42.0**	**107.1**	**52.0**	**58.9**	**59.9**	**18.3**	**2.1**	**-0.3**

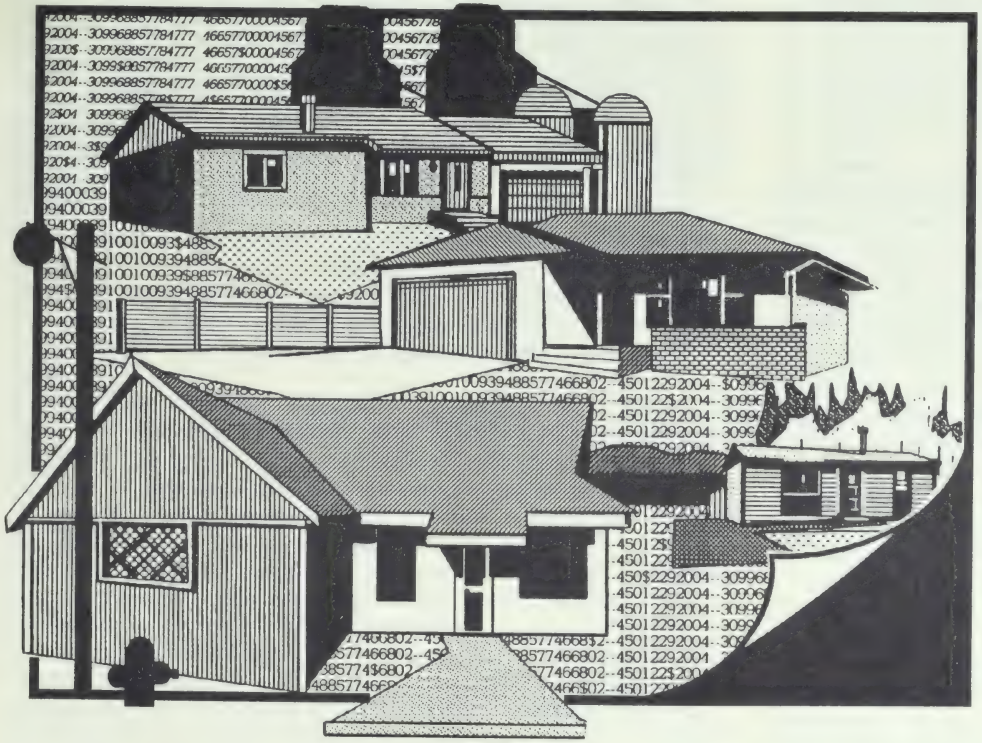
* Rural Strathcona (i.e., excluding Sherwood Park — Urban Service Area).

TABLE III: MUNICIPAL TAXATION

Municipality	1987 Official Population	Municipal Taxation Composition: Total Property Taxes (TPT)	Gen. Mun. Tax % of TPT (%)	G.M.T.% TPT Index (Avg.=100)	Spec. Levies % of TPT (%)	Municipal Taxation Indices: Total Munic. Tax (TMT) ($ 1987)	T.M.T. Index (Avg.=100)	Eq. Mun. Tax Mill Rate (EMTMR)	E.M.T.M.R. Index (Avg.=100)	Equalized Assessment Mix: S.F.F. Eq. Ass. as a % of Tot. Eq. Ass. 1982	1985	1987	Equalized Assessment Trends: Absolute % Change Past 5 yr (1982-'87)	Past 2 yr (1985-'87)	Past 1 yr (1986-'87)
MUNICIPAL DISTRICTS - HAMLET															
ROCKY VIEW NO. 44	17,484	831.44	45	96.8	0	371.32	83.89	27.0	79.6	43.3	43.2	43.0	-8.6	-8.6	0.8
STURGEON NO. 90	14,019	882.44	38	81.9	0	333.53	75.35	26.0	76.7	53.9	49.0	53.6	20.2	3.7	-1.1
BONNYVILLE NO. 87	10,384	981.98	41	88.9	9	495.10	111.85	32.0	94.4	15.9	17.9	23.0	14.4	4.8	7.8
CLEARWATER NO. 99	9,848	570.24	55	118.3	13	383.78	86.70	25.0	73.7	n/a	86.6	87.9	n/a	4.1	8.9
FOOTHILLS NO. 31	9,398	925.84	33	70.8	0	302.32	68.30	21.0	61.9	39.2	35.2	37.2	2.7	-1.5	2.8
WESTLOCK NO. 92	6,992	686.74	59	127.4	0	403.56	91.17	47.0	138.6	31.0	25.2	27.8	13.6	7.0	6.1
TABER NO. 14	5,284	585.87	34	73.7	0	199.23	45.01	20.0	59.0	45.8	41.5	45.1	53.4	4.3	4.9
KNEEHILL NO. 48	4,996	1089.22	50	109.1	22	793.26	179.21	53.0	156.3	48.6	50.7	47.8	17.0	6.4	1.4
CYPRESS NO. 1	4,795	521.62	67	145.1	15	425.75	96.18	23.0	67.8	n/a	62.7	69.6	n/a	3.9	6.8
WILLOW CREEK NO. 26	4,733	977.11	41	89.9	0	405.38	91.58	32.0	94.4	21.9	21.4	22.6	3.4	-1.6	2.1
CARDSTON NO. 6	4,419	514.49	51	109.7	0	260.47	58.85	31.0	91.4	26.1	27.3	26.5	1.9	-3.5	-0.6
WAINWRIGHT NO. 61	3,937	606.62	57	124.1	0	347.46	78.50	46.0	135.7	55.1	63.1	66.7	13.7	10.7	9.3
PINCHER CREEK NO. 9	3,093	811.18	52	113.3	6	469.21	106.00	36.0	106.2	68.4	66.8	61.9	-8.0	-9.8	-0.6
SMOKY RIVER NO. 130	2,853	590.58	63	136.9	0	373.02	84.27	58.0	171.1	18.7	22.3	25.4	20.5	3.8	1.5
PROVOST NO. 52	2,725	771.50	47	101.4	0	360.90	81.53	28.0	82.6	55.2	60.5	64.0	22.1	1.6	7.0
STARLAND NO. 47	2,120	1735.13	26	56.8	50	1329.08	300.26	42.0	123.9	30.6	34.8	40.0	34.2	4.6	4.8
FAIRVIEW NO. 136	1,903	1123.02	49	106.9	10	663.61	149.92	46.0	135.7	45.3	41.7	39.2	-5.3	-6.6	-0.4
PEACE NO. 135	1,527	638.30	53	115.6	0	340.50	76.93	36.0	106.2	55.3	56.7	57.8	15.9	1.0	1.9
SPIRIT RIVER NO. 133	848	n/a				0.00	0.00	33.0	97.3	25.6	27.9	40.6	28.3	19.9	7.6
ACADIA NO. 34	618	329.40	15	33.3	31	152.62	34.48	16.0	47.2	18.9	17.9	17.8	-6.9	-4.2	-1.9
MUNICIPAL DISTR. AVG.	**5,599**	**798.56**	**46**	**100.0**	**8**	**442.64**	**100.00**	**33.9**	**100.0**	**38.8**	**42.6**	**44.8**	**12.9**	**2.0**	**3.5**

TABLE III: MUNICIPAL TAXATION

Municipality	1987 Official Population	Municipal Taxation Composition: Total Property Taxes (TPT)	Gen. Mun. Tax % of TPT (%)	G.M.T.% TPT Index (Avg.=100)	Spec. Levies % of TPT (%)	Municipal Taxation Indices: Total Munic. Tax (TMT) ($ 1987)	T.M.T. Index (Avg.=100)	Eq. Mun. Tax Mill Rate (EMTMR)	E.M.T.M.R. Index (Avg.=100)	Equalized Assessment Mix: S.F.F. Eq. Ass. as a % of Tot. Eq. Ass. 1982	1985	1987	Equalized Assessment Trends: Absolute % Change Past 5 yr (1982-'87)	Past 2 yr (1985-'87)	Past 1 yr (1986-'87)
IMPROVEMENT DISTRICTS – HAMLET															
I.D. NO. 17	12,534	475.79	42	111.1		199.14	55.16	17.0	73.4	87.4	84.9	85.0	23.3	4.5	8.8
I.D. NO. 17 (EAST)		420.94	39	104.7		166.00	45.98								
I.D. NO. 17 (WEST)		424.01	48	126.7			56.03								
I.D. NO. 18	10,498	548.52	32	84.0		173.54	48.07	19.8	85.5	96.2	94.9	93.7	3.0	-5.0	4.7
I.D. NO. 14	8,230	477.41	45	120.1		215.97	59.82	18.2	78.6	80.6	86.1	88.8	64.2	11.5	3.2
I.D. NO. 23	6,942	1059.81	15	40.2	56	756.23	209.47	22.4	96.7	87.0	83.7	80.2	24.0	11.2	9.5
I.D. NO. 16	5,332	396.29	50	132.6		197.92	54.82	22.9	98.9	90.8	91.8	90.5	29.0	-2.8	5.4
I.D. NO. 22	4,451	743.40	20	52.8	43	467.90	129.60	19.2	82.9	61.6	60.2	61.5	20.3	-1.0	3.2
I.D. NO. 21	2,992	477.24	37	98.9		177.74	49.23	20.1	86.8	54.4	61.9	62.6	43.3	3.3	4.7
I.D. NO. 20	2,922	858.31	18	48.0	62	689.17	190.89	20.7	89.4	50.3	53.1	62.2	46.9	22.7	22.4
I.D. NO. 15	2,854	688.54	49	131.3		340.56	94.33	24.0	103.6	92.1	90.9	90.4	-10.0	-6.8	0.8
I.D. NO. 19	1,620	437.18	41	108.4		178.44	49.43	19.5	84.2	40.3	44.5	48.1	17.2	0.8	2.1
I.D. NO. 7	1,145	1357.53	53	141.1	15	928.48	257.18	60.3	260.4	35.1	35.5	31.2	0.6	-13.8	4.1
I.D. NO. 8	1,106					0.00	0.00	21.7		77.1	76.8	76.2	-23.9	-13.9	1.8
I.D. NO. 5	282					0.00	0.00	23.1	99.8		88.5	86.6		-0.3	11.0
I.D. NO. 6	128					0.00	0.00	15.3	66.1	88.1	85.9	86.4	-0.9	-0.9	8.3
IMPROVEMENT DIST. AVG	**4,360**	**643.46**	**37.66**	**100.00**	**44**	**361.03**	**100.00**	**23.16**	**100.00**	**72.3**	**74.1**	**74.5**	**18.2**	**0.7**	**6.4**
SPECIAL AREAS															
SPECIAL AREAS	**6,010**	**331.94**	**45.70**	**n/a**	**0**	**151.78**	**n/a**	**16.80**	**n/a**	**55.2**	**66.4**	**65.2**	**29.6**	**2.6**	**6.1**



PART IV: SCHOOL TAXATION

PART IV: SCHOOL TAXATION

Introduction

School taxation refers to the **supplementary school requisition** (S.S. Req.) elements of the total property tax bill. The requisition is made by the school jurisdiction with which a particular municipality may be associated. Where several jurisdictions are involved it is possible that similar standard residential properties will be subject to different supplementary requisition amounts, depending on what school jurisdiction the tax-payer has opted to support. In multi-jurisdiction settings it should be assumed that the survey property supplementary school requisition shown reflects the most represented school jurisdictions' situation (the "representative" rate).

The **S.S. Req. Index** enables a quick appreciation of the position of individual municipalities in relation to the group average — as far as the sample property situation is concerned. Also, the percentage statistic (**S.S. Req. as a % of T.P.T.**), indicates the relative significance of school taxes in the total property tax bill.

For a broader perspective, AMFIS data have been used to develop an equalized mill rate (**S.S.R.M.R.**). It has been computed using the total 1986 supplementary school requisitions for each municipality, in relation to 1987 total equalized assessments. It represents an aggregate situation, embracing all supplementary school requisitions, by every supported jurisdiction, and all taxable properties. The statistic also provides some comparative information for those cases where there was no survey return.

A **S.S.R.M.R. Index** cannot necessarily be compared directly with the S.S. Req. Index for the survey property. The latter reflects 1987 circumstances, while the former pertains to 1986. The survey property is a pure residential value, while the equalized mill rate is computed on the basis of all taxable properties.

Discrepancies may also arise because of abrupt shifts associated with general re-assessments.

The school tax on the sample property is also shown as a percentage of the market value, (**S.S.R. as a % of Market Value**). This tax incidence statistic has some value as a means of gauging the representativeness of the sample property selected, and the accuracy of the market value. In a perfect world, this statistic should be similar for municipalities supporting the same school jurisdiction. Where discrepancies are noted these may be attributed to poor conformance with the sample property definition and/or inaccurate market value estimates. There is also the possibility that assessments may be particularly outdated in the municipality. However, the greatest variations with this statistic are expected between municipalities in different school jurisdictions.

In Table IV reference is made to the predominant school jurisdiction supported by each municipality. This assignment was based on the school jurisdiction claiming the largest proportion of a municipality's equalized assessment for school purposes. In most cases this was straightforward. But for some rural municipalities, especially Improvement Districts and the Special Areas, there were several jurisdictions closely ranked with one another. This meant, in some cases, the selected jurisdiction accounted for a relatively small proportion of the total assessment base: nevertheless, it was deemed to be the predominant jurisdiction.

The **school jurisdiction code** involves a prefix — from 1 to 6 — before the decimal point. These numbers refer to the Alberta Education Zone. The first digit after the decimal point indicates the status of the school authority as follows:

1. School Division
2. County
3. Public School District
4. R.C. Separate School District
5. Consolidated School District
6. R.C. Public School District
7. Protestant Separate School District
8. Regional School District

The remaining three digits identify the specific jurisdiction under each status group heading. These three digits are complemented by a publicly recognizable number.

Examples:

5.3030: Zone 5: Calgary (Public) School District No. 19.
3.7020: Zone 3: St. Albert Protestant Separate School District No. 6.
3.2190: Zone 3: County of Strathcona No. 20.
5.1290: Zone 5: Drumheller Valley School Division No. 20.
3.6010: Zone 3: Thibault R.C. Public School Division No. 35.
6.5010: Zone 6: Barons Consolidated School Division No. 8.

The jurisdiction code in Table IV may be used to access further comparative context data presented in Appendix 4. This appended information enables an appreciation of the school jurisdiction situation applying to each municipality, including aspects of: scale; assessment mix and extent; fiscal capacity; mill rate; and operating expenditures.

PART IV: USER'S AND TECHNICAL NOTES
SCHOOL TAXATION: SIGNIFICANCE, COMPARATIVE CONTEXT AND MARKET VALUE RELATIONSHIP

• Enables a quick appreciation of the position of a municipality in relation to the average shown at the bottom of the page.

• Indicates the relative significance of school taxes in the total property tax bill.

• Represents an aggregate situation for the entire municipality. Can be used for those cases where no survey was returned.

• Supplementary School Requisition Mill Rate Index is not comparable directly to the S.S. Req. Index, which is for the sample property.

• Used to gauge the representativeness of the sample property and the accuracy of the market value estimated within the same school jurisdiction.

• Alberta Municipal Affairs (Nov. '87)

Municipality	1987 Official Population	School Juris. Code	Tot. Prop. Taxes (TPT) (1987$)	Supplementary School Requisitions (S.S.R.): Supplem. Sch. Req. (1987$)	S.S. Req. Index (Avg.=100)	Supp. Sch. Req. as % of TPT	S.S. Req. (Eq.) Mill Rate	S.S.R.M.R. Index (Avg.=100)	Supplementary Sch. Tax Incidence: Sample Prop. Market Value ($)	S.S.Req. % of Market Value
SUMMARY OF AVERAGES										
CITIES	92,107	N/A	1,219	521		43	32		80,176	0.65
TOWNS	2,841	N/A	1,199	417		35	28		72,016	0.59
VILLAGES	369	N/A	805	265		28	21		45,009	0.48
SUMMER VILLAGES	70	N/A	884	493		58	28		92,041	0.57
COUNTIES	8,506	N/A	882	353		40	28		69,620	0.57
MUNICIPAL DISTRICTS	5,599	N/A	799	333		43	27		81,663	0.45
IMPROVEMENT DISTRICTS	3,914	N/A	643	259		45	30		71,196	0.42
SPECIAL AREAS	6,010	N/A	332	175		53	19		N/A	N/A

***** Indicates the situation for a municipality relative to the average shown at the bottom of the page of each table.

• The total population for the municipal type is divided by the number of municipalities, e.g. Total Cities Pop./17.

• Supplementary School Requisitions are collected by the municipality for the school authority.

• Supplementary School Requisition as a percentage of Total Property Tax on the sample bungalow.

• Total Supplementary School Requisitions for a municipality divided by the total equalized assessment.

• Supplementary School Requisition as a percentage of market value of the sample property.

• Total Property Tax includes requisitions, municipal taxes and special assessments on the sample bungalow.

• See the Introduction to Part IV for an explanation. Also refer to Appendix 3 for the details of each School Jurisdiction.

TABLE IV: SCHOOL TAXATION: SIGNIFICANCE, COMPARATIVE CONTEXT AND MARKET VALUE RELATIONSHIP

Municipality	1987 Official Population	School Juris. Code	Tot. Prop. Taxes (TPT) (1987$)	Supplementary School Requisitions (S.S.R.)					Supplementary Sch. Tax Incidence	
				Supplem. Sch. Req. (1987$)	S.S. Req. Index (Avg.=100)	Supp. Sch. Req. as % of TPT	S.S. Req. (Eq.) Mill Rate	S.S.R.M.R. Index (Avg.=100)	Sample Prop. Market Value ($)	S.S.Req. % of Market Value
CITIES										
CALGARY	647,285	5.3030	1,222	582	112	48	31.0	96	98,000	0.59
EDMONTON	576,249	3.3020	1,317	554	106	42	34.0	105	81,000	0.68
LETHBRIDGE	60,610	6.3040	1,037	527	101	51	31.0	96	84,500	0.62
RED DEER	54,309	4.3070	1,177	530	102	45	30.0	93	85,000	0.62
MEDICINE HAT	41,804	6.3050	805	485	93	60	33.0	102	75,500	0.64
ST. ALBERT	37,008	3.7020	1,437	556	107	39	27.0	83	73,000	0.76
FORT MCMURRAY	34,949	2.3260	1,995	681	131	34	39.0	120	100,000	0.68
URBAN STRATHCONA *	30,186	3.2190	1,339	636	122	48	35.0	108	90,000	0.71
GRANDE PRAIRIE	26,471	1.3240	1,427	627	120	44	37.0	114	79,000	0.79
LEDUC	13,126	3.3115	1,249	547	105	44	34.0	105	75,000	0.73
CAMROSE	12,968	4.3130	1,280	491	94	38	33.6	104	70,000	0.70
FORT SASKATCHEWAN	11,983	3.2190	1,082	593	114	55	35.0	108	69,000	0.86
SPRUCE GROVE	11,918	3.2300	1,193	482	93	40	36.0	111	80,000	0.60
AIRDRIE	10,461	5.1190	1,038	357	69	34	23.0	71	75,000	0.48
LLOYDMINSTER **	10,201	3.3170	951	400	77	42	88,000	0.45		
WETASKIWIN	10,103	3.3100	1,168	479	92	41	28.8	89	70,000	0.68
DRUMHELLER	6,366	5.1290	1,008	325	62	32	31.0	96	70,000	0.46
ALL CITIES AVERAGE	**92,107**	**N/A**	**1,219**	**521**	**100**	**43**	**32.4**	**100**	**80,176**	**0.65**

* Urban Service Area — Sherwood Park.
** Finances Reported to the Province of Saskatchewan.

TABLE IV: SCHOOL TAXATION: SIGNIFICANCE, COMPARATIVE CONTEXT AND MARKET VALUE RELATIONSHIP

Municipality	1987 Official Population	School Juris. Code	Tot. Prop. Taxes (TPT) (1987$)	Supplementary School Requisitions (S.S.R.)					Supplementary Sch. Tax Incidence	
				Supplem. Sch. Req. (1987$)	S.S. Req. Index (Avg.=100)	Supp. Sch. Req. as % of TPT	S.S. Req. (Eq.) Mill Rate	S.S.R.M.R. Index (Avg.=100)	Sample Prop. Market Value ($)	S.S.Req. % of Market Value
TOWNS										
BROOKS	9,464	6.3200	1,375	662	159	48	30.0	107	95,000	0.70
HINTON	8,629	3.1080	1,320	503	121	38	24.0	85	95,000	0.53
EDSON	7,323	3.1080	970	331	79	34	24.0	85	75,000	0.44
CROWSNEST PASS	6,912	6.1300	1,008	329	79	33	24.0	85	65,000	0.51
TABER	6,382	6.1040	952	390	94	41	28.0	100	76,000	0.51
PEACE RIVER	6,355	1.1070	851	408	98	48	28.0	100	79,000	0.52
LACOMBE	6,080	4.2140	1,059	315	76	30	20.0	71	68,000	0.46
STONY PLAIN	5,802	3.2300	1,296	458	110	35	26.0	92	72,000	0.64
WHITECOURT	5,737	2.3255	766	400	96	52	23.0	82	85,000	0.47
BONNYVILLE	5,575	2.3460	1,424	535	128	38	29.0	103	80,000	0.67
SLAVE LAKE	5,538	1.1220	1,352	487	117	36	28.0	100	100,000	0.49
OKOTOKS	5,522	5.1180	1,494	696	167	47	35.0	124	81,000	0.86
INNISFAIL	5,513	4.2220	885	332	80	37	22.0	78	71,500	0.46
PONOKA	5,473	4.2030	1,248	461	111	37	33.0	117	75,000	0.61
MORINVILLE	5,407	3.6010	1,409	638	153	45	44.0	156	50,000	1.28
DRAYTON VALLEY	5,290	3.2300	1,328	464	111	35	27.0	96	84,000	0.55
VEGREVILLE	5,276	3.2260	1,093	418	100	38	33.0	117	63,000	0.66
ROCKY MOUNTAIN HOUSE	5,261	4.1090	1,124	251	60	22	13.0	46	80,000	0.31
STETTLER	5,147	4.3140	1,351	618	148	46	38.0	135	75,000	0.82
ST. PAUL	5,128	2.3220	1,107	414	99	37	28.0	100	80,000	0.52
HIGH RIVER	5,096	5.1180	1,175	547	131	47	37.0	132	88,000	0.62
OLDS	5,005	5.2160	1,031	316	76	31	25.0	89	65,000	0.49
COALDALE	4,811	6.2250	1,202	553	133	46	24.0	85	70,000	0.79
WAINWRIGHT	4,665	3.1150	1,037	396	95	38	25.0	89	82,000	0.48
WESTLOCK	4,463	2.1170	998	364	87	37	26.0	92	55,000	0.66
COCHRANE	4,337	5.1190	908	452	108	50	26.0	92	95,000	0.48
CANMORE	4,304	5.1310	1,206	484	116	40	27.0	96	90,000	0.54
VERMILION	4,259	3.2230	1,124	420	101	37	36.0	128	77,000	0.55
BEAUMONT	3,996	3.2240	1,203	478	115	40	32.0	114	76,900	0.62
BARRHEAD	3,991	2.2110	1,103	440	106	40	31.0	110	73,000	0.60
TOWNS (GROUP I) AVG.	**5,558**	**N/A**	**1,147**	**452**	**108**	**39**	**28.2**	**100**	**77,380**	**0.59**
ALL TOWNS AVERAGE	**2,841**	**N/A**	**1,199**	**417**	**100**	**35**	**28.1**	**100**	**72,016**	**0.59**

TABLE IV: SCHOOL TAXATION: SIGNIFICANCE, COMPARATIVE CONTEXT AND MARKET VALUE RELATIONSHIP

				Supplementary School Requisitions (S.S.R.)					Supplementary Sch. Tax Incidence	
Municipality	1987 Official Population	School Juris. Code	Tot. Prop. Taxes (TPT) (1987$)	Supplem. Sch. Req. (1987$)	S.S. Req. Index (Avg.=100)	Supp. Sch. Req. as % of TPT	S.S. Req. (Eq.) Mill Rate	S.S.R.M.R. Index (Avg.=100)	Sample Prop. Market Value ($)	S.S.Req. % of Market Value
SYLVAN LAKE	3,937	4.2220	1,071	301	72	28	25.0	89	65,000	0.46
REDCLIFF	3,834	6.3230	1,201	418	100	35	29.0	103	70,000	0.60
PINCHER CREEK	3,800	6.1130	1,214	397	95	33	23.0	82	90,000	0.44
DEVON	3,691	3.3350	1,411	682	164	48	40.0	142	80,000	0.85
GRAND CENTRE	3,655	2.3460	1,346	507	122	38	33.0	117	95,000	0.53
GRANDE CACHE	3,646	3.3450	1,144	318	76	28	17.0	60	55,000	0.58
STRATHMORE	3,544	5.2150	1,555	334	80	21	20.0	71	79,800	0.42
CARDSTON	3,497	6.1020	934	294	70	31	21.0	75	62,477	0.47
CLARESHOLM	3,382	6.1120	1,238	544	131	44	33.0	117	82,000	0.66
THREE HILLS	3,324	5.1270	1,115	432	104	39	26.0	92	75,000	0.58
FAIRVIEW	3,281	1.1230	1,345	553	133	41	33.0	117	77,000	0.72
COLD LAKE	3,189	2.3460	1,179	514	123	44	26.0	92	90,000	0.57
DIDSBURY	3,184	5.2160	1,128	401	96	36	23.0	82	75,000	0.53
FORT MACLEOD	3,123	6.1120	1,245	460	110	37	32.0	114	75,000	0.61
HANNA	3,017	5.1060	1,238	257	62	21	18.0	64	80,000	0.32
HIGH LEVEL	3,004	1.1250	858	389	93	45	34.0	121	41,230	0.94
RAYMOND	2,957	6.2050	882	313	75	36	28.0	100	64,600	0.48
HIGH PRAIRIE	2,817	1.1220	1,556	420	101	27	27.0	96	79,000	0.53
GRIMSHAW	2,579	1.1070	1,669	380	91	23	28.0	100	76,500	0.50
LAC LA BICHE	2,553	2.1240	1,405	533	128	38	27.0	96	90,000	0.59
SWAN HILLS	2,407	2.3430	1,670	225	54	13	16.0	57	70,000	0.32
GIBBONS	2,335	3.1110	1,231	479	115	39	42.0	149	63,500	0.75
VALLEYVIEW	2,218	1.1260	1,426	324	78	23	22.0	78	78,500	0.41
FOX CREEK	2,068	1.1260	992	314	75	32	20.0	71	80,000	0.39
REDWATER	2,024	3.1110	1,151	462	111	40	33.0	117	56,000	0.82
ATHABASCA	1,970	2.2120	1,390	504	121	36	37.0	132	80,000	0.63
BEAVERLODGE	1,808	1.2010	1,127	418	100	37	36.0	128	55,000	0.76
RIMBEY	1,748	4.2030	1,278	363	87	28	36.0	128	65,000	0.56
SUNDRE	1,732	5.2160	851	329	79	39	24.0	85	65,000	0.51
PROVOST	1,725	4.1160	1,238	468	112	38	31.0	110	90,000	0.52
TOWNS (GROUP II) AVG.	**2,868**	**N/A**	**1,236**	**411**	**99**	**34**	**28.0**	**100**	**73,520**	**0.57**
ALL TOWNS AVERAGE	**2,841**	**N/A**	**1,199**	**417**	**100**	**35**	**28.1**	**100**	**72,016**	**0.59**

TABLE IV: SCHOOL TAXATION: SIGNIFICANCE, COMPARATIVE CONTEXT AND MARKET VALUE RELATIONSHIP

				Supplementary School Requisitions (S.S.R.)					Supplementary Sch. Tax Incidence	
Municipality	1987 Official Population	School Juris. Code	Tot. Prop. Taxes (TPT) (1987$)	Supplem. Sch. Req. (1987$)	S.S. Req. Index (Avg.=100)	Supp. Sch. Req. as % of TPT	S.S. Req. (Eq.) Mill Rate	S.S.R.M.R. Index (Avg.=100)	Sample Prop. Market Value ($)	S.S.Req. % of Market Value
BLACKFALDS	1,688	4.2140	1,056	297	71	28	19.0	68	72,000	0.41
MAGRATH	1,637	6.1020	827	313	75	38	21.0	75	50,000	0.63
LAMONT	1,576	3.2290	1,325	544	130	41	37.0	132	68,000	0.80
PICTURE BUTTE	1,576	6.2250	1,163	401	96	34	25.0	89	55,000	0.73
BOW ISLAND	1,566	6.2080	1,121	427	103	38	29.0	103	85,000	0.50
NANTON	1,564	6.1120	963	407	98	42	33.0	117	57,500	0.71
MILLET	1,540	3.2100	1,474	473	113	32	29.0	103	65,000	0.73
CARSTAIRS	1,498	5.2160	1,241	340	82	27	24.0	85	55,000	0.62
PENHOLD	1,495	4.2220	1,035	386	93	37	23.0	82	60,000	0.64
TOFIELD	1,483	3.2090	1,467	479	115	33	28.0	100	62,500	0.77
BLACK DIAMOND	1,455	5.1180	1,275	462	111	36	43.0	153	58,000	0.80
VULCAN	1,420	6.2020	1,291	398	95	31	26.0	92	75,000	0.53
CROSSFIELD	1,417	5.1190	816	337	81	41	26.0	92	74,000	0.46
MAYERTHORPE	1,414	2.2270	1,579	371	89	23	24.0	85	70,000	0.53
BON ACCORD	1,355	3.1110	1,218	430	103	35	37.0	132	43,000	1.00
CORONATION	1,310	4.2170	1,251	214	51	17	14.0	50	65,000	0.33
ELK POINT	1,300	2.2180	989	348	83	35	20.0	71	85,200	0.41
TURNER VALLEY	1,298	5.1180	1,032	444	107	43	43.0	153	55,000	0.81
SEXSMITH	1,256	1.2010	1,946	630	151	32	34.0	121	74,000	0.85
WEMBLEY	1,227	1.2010	919	558	134	61	33.0	117	62,000	0.90
BASSANO	1,186	6.2040	910	295	71	32	19.0	68	75,000	0.39
FALHER	1,178	1.5030	1,339	584	140	44	44.0	156	78,000	0.75
VIKING	1,160	3.2240	1,776	472	113	27	28.0	100	79,000	0.60
CALMAR	1,160	3.2240	1,239	554	133	45	37.0	132	52,000	1.06
MANNING	1,144	1.1070	863	368	88	43	29.0	103	78,000	0.47
TWO HILLS	1,141	3.2200	1,354	334	80	25	27.0	96	66,000	0.51
BRUDERHEIM	1,131	3.2290	1,216	384	92	32	34.0	121	55,000	0.70
SPIRIT RIVER	1,086	1.1210	1,003	423	101	42	31.0	110	75,000	0.56
RAINBOW LAKE	1,043	1.1250	1,765	721	173	41	31.0	110	130,000	0.55
SMOKY LAKE	1,036	2.2130	734	364	87	50	24.0	85	70,000	0.52
TOWNS (GROUP III) AVG.	**1,345**	**N/A**	**1,206**	**425**	**102**	**36**	**29.1**	**103**	**68,307**	**0.64**
ALL TOWNS AVERAGE	**2,841**	**N/A**	**1,199**	**417**	**100**	**35**	**28.1**	**100**	**72,016**	**0.59**

TABLE IV: SCHOOL TAXATION: SIGNIFICANCE, COMPARATIVE CONTEXT AND MARKET VALUE RELATIONSHIP

				Supplementary School Requisitions (S.S.R.)					Supplementary Sch. Tax Incidence	
Municipality	1987 Official Population	School Juris. Code	Tot. Prop. Taxes (TPT) (1987$)	Supplem. Sch. Req. (1987$)	S.S. Req. Index (Avg.=100)	Supp. Sch. Req. as % of TPT	S.S. Req. (Eq.) Mill Rate	S.S.R.M.R. Index (Avg.=100)	Sample Prop. Market Value ($)	S.S.Req. % of Market Value
KILLAM	1,032	4.2580	1,250	309	74	25	23.0	82	75,000	0.41
CASTOR	1,030	4.2170	1,118	203	49	18	19.0	68	65,000	0.31
OYEN	1,005	5.1050	1,612	684	164	42	32.0	114	85,000	0.80
MCLENNAN	993	1.1220	1,338	447	107	33	35.0	124	60,000	0.74
VAUXHALL	991	6.1040	1,624	374	90	23	27.0	96	58,000	0.64
BOWDEN	967	4.2220	1,167	312	75	27	23.0	82	65,000	0.48
TROCHU	892	5.1270	1,422	364	87	26	25.0	89	72,000	0.51
SEDGEWICK	877	4.2280	1,269	399	96	31	25.0	89	77,000	0.52
ECKVILLE	869	4.2140	1,107	277	66	25	21.0	75	70,000	0.40
MILK RIVER	861	6.2050	1,263	463	111	37	26.0	92	85,000	0.54
BASHAW	829	4.2210	1,039	503	121	48	42.0	149	57,000	0.88
DAYSLAND	678	4.2280	1,127	355	85	32	26.0	92	65,000	0.55
HARDISTY	642	4.2280	1,317	396	95	30	27.0	96	65,000	0.61
MUNDARE	545	3.2290	1,491	356	85	24	34.0	121		
STAVELY	454	6.1120	1,217	455	109	37	33.0	117	55,000	0.83
GRANUM	371	6.1120	610	175	42	29	35.0	124	50,000	0.35
GLEICHEN	327	5.2150	1,093	241	58	22	20.0	71	70,500	0.34
IRVINE	301	6.1030	768	54	13	7	7.0	25	55,000	0.10
TOWNS (GROUP IV) AVG.	**759**	**N/A**	**1,213**	**354**	**85**	**29**	**26.7**	**95**	**66,441**	**0.53**
ALL TOWNS AVERAGE	**2,841**	**N/A**	**1,199**	**417**	**100**	**35**	**28.1**	**100**	**72,016**	**0.59**

TABLE IV: SCHOOL TAXATION: SIGNIFICANCE, COMPARATIVE CONTEXT AND MARKET VALUE RELATIONSHIP

Municipality	1987 Official Population	School Juris. Code	Tot. Prop. Taxes (TPT) (1987$)	Supplementary School Requisitions (S.S.R.) Supplem. Sch. Req. (1987$)	S.S. Req. Index (Avg.=100)	Supp. Sch. Req. as % of TPT	S.S. Req. (Eq.) Mill Rate	S.S.R.M.R. Index (Avg.=100)	Supplementary Sch. Tax Incidence Sample Prop. Market Value ($)	S.S.Req. % of Market Value
VILLAGES										
COALHURST	1,289	6.2250	898	535	201	60	25.0	91	72,500	0.74
LEGAL	949	3.3160	1,230	340	128	28	27.0	98	43,000	0.79
FORESTBURG	936	4.2280	884	367	138	41	24.0	87	55,000	0.67
BENTLEY	841	4.2140	890	311	117	35	19.0	69	70,000	0.44
STIRLING	796	6.3100	1,256	400	151	32	29.0	106	52,000	0.77
ALIX	793	4.2140	1,262	470	177	37	19.0	69	77,500	0.61
MANNVILLE	778	3.2260	1,070	393	148	37	30.0	109	60,000	0.66
EVANSBURG	750	3.1080	1,174	262	99	22	25.0	91	58,323	0.45
IRRICANA	701	5.1190	1,165	356	134	31	24.0	87	60,000	0.59
HYTHE	688	1.2010	902	452	170	50	33.0	120	53,000	0.85
BOYLE	678	2.2120	1,290	643	242	50	37.0	135	65,000	0.99
CONSORT	674	4.1100	1,346	283	107	21	16.0	58	70,000	0.40
RYCROFT	672	1.1210	1,814	436	164	24	30.0	109	59,000	0.74
BERWYN	661	1.1070	1,439	380	143	26	27.0	98	55,000	0.69
ONOWAY	639	2.2270	944	336	127	36	24.0	87	53,000	0.63
THORSBY	632	3.2240	1,544	426	161	28	30.0	109	60,000	0.71
KITSCOTY	626	3.2230	953	402	151	42	27.0	98	70,000	0.57
FOREMOST	595	6.2080	1,464	454	171	31	29.0	106		
WABAMUN	589	3.2300	1,013	517	195	51	29.0	106	80,000	0.65
DELBURNE	577	4.2220	570	277	104	48	23.0	84	56,000	0.49
BRETON	557	3.2240	1,158	402	152	35	32.0	117	60,000	0.67
NOBLEFORD	531	6.2250	888	357	134	40	25.0	91	50,000	0.71
MARWAYNE	516	3.2230	1,506	191	72	13	30.0	109	90,000	0.21
HINES CREEK	513	1.1230	769	304	115	40	29.0	106	53,000	0.57
MIRROR	508	4.2140	1,020	219	83	218	20.0	73	32,000	0.68
BEISEKER	503	5.1190	1,355	384	145	28	25.0	91	72,000	0.53
RYLEY	500	3.2090	1,665	336	127	20	30.0	109	40,000	0.84
WARNER	490	6.2050	1,147	350	132	31	28.0	102	50,000	0.70
ANDREW	485	3.2290	1,262	349	131	28	33.0	120	45,000	0.77
IRMA	484	3.1150	1,149	456	172	40	24.0	87	60,000	0.76
VILLAGE (GROUP I) AVG.	**665**	**N/A**	**1,168**	**380**	**143**	**41**	**26.8**	**98**	**59,356**	**0.65**
ALL VILLAGES AVERAGE	**369**	**N/A**	**805**	**265**	**100**	**28**	**21.1**	**100**	**45,009**	**0.48**

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THORHILD	481	2.2070	1,177	488	184	41	33.0	120	62,000	0.79
GLENDON	480	2.3460	986	454	171	46	34.0	124	60,000	0.76
ENTWISTLE	478	3.2300	973	350	132	36	27.0	98	62,000	0.56
WARBURG	477	3.2240	1,153	467	176	41	32.0	117	50,000	0.93
NAMPA	464	1.1070	799	344	130	43	23.0	84	70,000	0.49
ACME	457	5.1270	1,249	310	117	25	31.0	113	50,000	0.62
DUCHESS	430	6.2040	927	249	94	27	19.0	69	60,000	0.41
CARBON	429	5.1207	1,013	378	142	37	26.0	95	55,000	0.69
CLYDE	428	2.1170	887	363	137	41	27.0	98	60,000	0.61
LINDEN	417	5.1270	1,113	318	120	29	26.0	95	60,000	0.53
HOLDEN	411	3.2090	1,220	365	138	30	31.0	113	67,800	0.54
DONNELLY	405	1.1210	1,247	352	133	28	26.0	95	71,076	0.50
BARNWELL	402	6.1040	988	394	148	40	26.0	95	85,000	0.46
EDGERTON	399	3.1150	909	309	116	34	24.0	87	50,000	0.62
CHAUVIN	385	3.1150	1,187	350	132	30	24.0	87	70,000	0.50
MYRNAM	383	3.2200	792	352	133	44	26.0	95	60,000	0.59
WILDWOOD	377	3.1080	1,076	258	97	24	24.0	87	60,000	0.43
BAWLF	375	4.2210	830	479	180	58	41.0	149	60,000	0.80
WILLINGDON	371	3.2200	1,156	343	129	30	25.0	91	60,000	0.57
SANGUDO	368	2.2270	1,148	294	111	26	23.0	84	59,000	0.50
GIROUXVILLE	367	1.1220	1,368	359	135	26	27.0	98	71,000	0.51
CAROLINE	364	4.1040	1,735	194	73	11	16.0	58	64,000	0.30
TILLEY	362	6.2040	1,116	213	80	19	19.0	69		
COUTTS	359	6.2050	1,279	358	135	28	29.0	106	60,000	0.60
CHAMPION	358	6.2020	957	267	100	28	25.0	91	55,000	0.48
CLIVE	356	4.2140	879	313	118	36	18.0	66	72,230	0.43
CREMONA	351	5.2160	877	326	123	37	24.0	87	65,000	0.50
STANDARD	331	5.2150	833	276	104	33	20.0	73	50,000	0.55
VILNA	325	2.2130	755	307	115	41	24.0	87	70,000	0.44
ROSEMARY	321	6.2040	568	169	64	30	19.0	69	57,000	0.30
VILLAGE (GROUP II)AVG.	**397**	**N/A**	**1,040**	**333**	**126**	**33**	**25.6**	**93**	**61,935**	**0.55**
ALL VILLAGES AVERAGE	**369**	**N/A**	**805**	**265**	**100**	**28**	**21.1**	**100**	**45,009**	**0.48**

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NEW SAREPTA	314	3.2240	830	356	134	43	34.0	124	37,500	0.95
VETERAN	312	4.1100	1,094	142	54	13	15.0	55	50,000	0.28
GLENWOOD	300	6.1020	581	270	102	46	20.0	73	70,000	0.39
BIG VALLEY	295	4.2060	793	303	114	38	27.0	98	50,000	0.61
BARONS	294	6.5010	1,112	289	109	26	18.0	66	68,000	0.42
HAY LAKES	294	4.2210	1,286	522	197	41	41.0	149	53,000	0.99
YOUNGSTOWN	294	5.1060	622	188	71	30	17.0	62	40,000	0.47
ROCKYFORD	293	5.2150	1,056	270	102	26	23.0	84	70,000	0.39
COWLEY	290	6.1130	1,266	384	145	30	18.0	66	60,000	0.64
LONGVIEW	284	5.1180	1,138	461	174	40	38.0	138	67,000	0.69
KINUSO	282	1.1220	1,072	270	102	25	30.0	109	70,000	0.39
BURDETT	278	6.2080	1,002	206	77	21	31.0	113	65,000	0.32
NEW NORWAY	278	4.2210	1,043	595	224	57	44.0	160		
HUGHENDEN	276	4.1160	1,352	364	137	27	29.0	106	60,000	0.61
WASKATENAU	276	2.2130	887	274	103	31	24.0	87		
LOUGHEED	268	4.2280	1,198	297	112	25	25.0	91		
STROME	267	4.2280	1,142	373	141	33	26.0	95	48,000	0.78
BLACKIE	266	5.1180	1,286	406	153	32	35.0	128	55,000	0.74
ELNORA	264	4.2220	578	356	134	62	23.0	84	68,500	0.52
CARMANGAY	258	6.2020	905	341	128	38	25.0	91	65,000	0.53
MORRIN	252	5.1140	1,317	335	126	25	37.0	135	62,000	0.54
CEREAL	251	5.1050	1,420	417	157	29	30.0	109	55,000	0.76
HILLSPRING	251	6.1020	913	320	121	35	20.0	73		
GRASSY LAKE	244	6.1040	1,217	274	103	22	29.0	106	75,000	0.36
CHIPMAN	239	3.2290	893	348	131	39	32.0	117	37,000	0.94
WANHAM	238	1.1210	754	180	68	24	31.0	113	37,900	0.47
DONALDA	237	4.2060	878	374	141	43	28.0	102	57,000	0.66
PLAMONDON	236	2.1240	1,117	371	140	33	28.0	102	70,000	0.53
EMPRESS	229	5.1050	1,084	214	81	20	28.0	102	50,000	0.43
DELIA	223	5.1140	523	256	96	49	31.0	113	65,000	0.39
VILLAGE (GROUP III)AVG.	**273**	**N/A**	**1,005**	**323**	**122**	**33**	**27.7**	**102**	**57,441**	**0.56**
ALL VILLAGES AVERAGE	**369**	**N/A**	**805**	**265**	**100**	**28**	**21.1**	**100**	**45,009**	**0.48**

TABLE IV: SCHOOL TAXATION: SIGNIFICANCE, COMPARATIVE CONTEXT AND MARKET VALUE RELATIONSHIP

				Supplementary School Requisitions (S.S.R.)					Supplementary Sch. Tax Incidence	
Municipality	1987 Official Population	School Juris. Code	Tot. Prop. Taxes (TPT) (1987$)	Supplem. Sch. Req. (1987$)	S.S. Req. Index (Avg.=100)	Supp. Sch. Req. as % of TPT	S.S. Req. (Eq.) Mill Rate	S.S.R.M.R. Index (Avg.=100)	Sample Prop. Market Value ($)	S.S.Req. % of Market Value
INNISFREE	219	3.2260	859	347	131	40	30.0	109	45,000	0.77
AMISK	217	4.1160	741	288	108	39	35.0	128		
CAYLEY	216	5.1180	1,103	415	156	38	38.0	138	49,500	0.84
FORT ASSINIBOINE	214	2.2110	1,325	427	161	32	32.0	117	70,000	0.61
ROSALIND	214	4.2210	1,138	562	212	49	40.0	146	50,000	1.12
DEWBERRY	210	3.2230	1,020	341	129	33	27.0	98	70,000	0.49
TORRINGTON	209	5.1270	1,053	343	129	33	27.0	98	55,000	0.62
HEISLER	209	4.2280	805	312	117	39	26.0	95	65,000	0.48
ALLIANCE	202	4.2280	1,340	300	113	22	25.0	91	60,000	0.50
CZAR	191	4.1160	465	239	90	51	23.0	84	60,000	0.40
EAGLESHAM	191	1.1210	1,016	297	112	29	29.0	106	60,000	0.50
PARADISE VALLEY	185	3.2230	897	357	134	40	26.0	95	52,000	0.69
BOTHA	180	4.2060	941	125	47	13	30.0	109	70,000	0.18
LOMOND	177	6.2020	976	276	104	28	25.0	91	50,000	0.55
GALAHAD	176	4.2280	997	279	105	28	26.0	95	55,000	0.51
HUSSAR	167	5.2150	762	245	92	32	20.0	73	60,000	0.41
RADWAY	162	2.2070	1,800	466	176	26	34.0	124	50,000	0.93
BITTERN LAKE	158	4.2210	790	403	152	51	42.0	153	35,000	1.15
HALKIRK	155	4.2170	1,398	177	67	13	13.0	47		
MUNSON	152	5.1140	1,417	508	191	36	29.0	106	65,000	0.78
DERWENT	149	3.2200	1,359	376	142	28	25.0	91	60,000	0.63
ARROWWOOD	140	6.2020	757	375	141	50	25.0	91	50,000	0.75
MINBURN	135	3.2260	589	249	94	42	35.0	128		
LAVOY	126	3.2260	1,121	277	104	25	36.0	131	40,000	0.69
FERINTOSH	125	4.2210	765	312	118	41	41.0	149	25,000	1.25
EDBERG	124	4.2210	744	426	160	57	39.0	142	56,000	0.76
MILO	119	6.2020	918	353	133	38	25.0	91	60,000	0.59
WARSPITE	97	2.2130	761	182	69	24	31.0	113	55,000	0.33
CLUNY	95	5.2150	685	199	75	29	21.0	77	35,000	0.57
HAIRY HILL	73	3.2200	653	91	34	14	26.0	95	55,000	0.17
RUMSEY	70	5.1140	783	306	115	39	32.0	117	33,551	0.91
GADSBY	35	4.2060	645	535	201	83	27.0	98	65,000	0.82
VILLAGE (GROUP IV)AVG.	**159**	**N/A**	**957**	**325**	**122**	**36**	**29.4**	**107**	**53,657**	**0.65**
ALL VILLAGES AVERAGE	**369**	**N/A**	**805**	**265**	**100**	**28**	**21.1**	**100**	**45,009**	**0.48**

TABLE IV: SCHOOL TAXATION: SIGNIFICANCE, COMPARATIVE CONTEXT AND MARKET VALUE RELATIONSHIP

				Supplementary School Requisitions (S.S.R.)					Supplementary Sch. Tax Incidence	
Municipality	1987 Official Population	School Juris. Code	Tot. Prop. Taxes (TPT) (1987$)	Supplem. Sch. Req. (1987$)	S.S. Req. Index (Avg.=100)	Supp. Sch. Req. as % of TPT	S.S. Req. (Eq.) Mill Rate	S.S.R.M.R. Index (Avg.=100)	Sample Prop. Market Value ($)	S.S.Req. % of Market Value
SUMMER VILLAGES										
CHESTERMERE LAKE S.V.	609	5.1190	1,577	598	121	38	22.0	76	70,000	0.85
ALBERTA BEACH S.V.	425	2.2270	1,618	416	84	26	25.0	87	82,000	0.51
EDMONTON BEACH S.V.	322	3.2300	1,153	342	69	30	27.0	94	50,000	0.68
SEBA BEACH S.V.	112	3.2300					27.0	94		
NORGLENWOLD S.V.	107	4.2200					31.0	108		
GULL LAKE S.V.	102	4.2140					22.0	76		
SUNSET POINT S.V.	101	2.2270					24.0	83		
SANDY BEACH S.V.	92	2.2270					26.0	90		
YELLOWSTONE	91	2.2270					23.0	80		
ISLAND LAKE S.V.	89	2.2120					36.0	125		
MA-ME-O BEACH S.V.	85	3.2100	1,199	628	127	52	42.0	146	150,000	0.42
VAL QUENTIN S.V.	78	2.2270	673	268	54	40	25.0	87		
PELICAN NARROWS S.V.	78	2.3460	841	533	108	63	28.0	97	85,000	0.63
ROSS HAVEN S.V.	73	2.2270					26.0	90		
SOUTH BAPTISTE S.V.	68	2.2120	850	581	118	68	36.0	125	80,000	0.73
SILVER SANDS S.V.	67	2.2270								
BONNYVILLE BEACH S.V.	63	2.3460	980	565	115	58	34.0	118	90,000	0.63
ISLAND LAKE SOUTH S.V.	58	2.2120	808	485	98	60	39.0	135	72,000	0.67
JARVIS BAY S.V.	55	4.2220					28.0	97		
GRANDVIEW S.V.	55	3.2100	967	618	125	64	29.0	101	92,000	0.67
GOLDEN DAYS S.V.	53	3.2240	639	415	84	65	30.0	104	90,000	0.46
BONDISS S.V.	51	2.2120					37.0	128		
PARKLAND BEACH S.V.	48	4.2030					30.0	104		
WEST COVE S.V.	48	2.2270					22.0	76		
BIRCHCLIFF S.V.	48	4.2140					19.0	66		
SOUTH VIEW S.V.	44	2.2270					25.0	87		
POPLAR BAY S.V.	43	3.2100	888	619	126	70	32.0	111	98,000	0.63
HALF MOON BAY S.V.	43	4.2140					20.0	69		
SUNSET BEACH S.V.	38	2.2120	577	419	85	73	39.0	135		
ROCHON SANDS S.V.	33	4.2060	658	393	80	60	32.0	111	105,000	0.37
SUMMER VIL.(GROUP I)AVG.	**106**	**N/A**	**959**	**492**	**100**	**55**	**28.8**	**100**	**88,667**	**0.60**
ALL SUMMER VILL. AVG.	**70**	**N/A**	**884**	**493**	**100**	**58**	**28.2**	**100**	**92,041**	**0.57**

TABLE IV: SCHOOL TAXATION: SIGNIFICANCE, COMPARATIVE CONTEXT AND MARKET VALUE RELATIONSHIP

				Supplementary School Requisitions (S.S.R.)					Supplementary Sch. Tax Incidence	
Municipality	1987 Official Population	School Juris. Code	Tot. Prop. Taxes (TPT) (1987$)	Supplem. Sch. Req. (1987$)	S.S. Req. Index (Avg.=100)	Supp. Sch. Req. as % of TPT	S.S. Req. (Eq.) Mill Rate	S.S.R.M.R. Index (Avg.=100)	Sample Prop. Market Value ($)	S.S.Req. % of Market Value
LAKEVIEW S.V.	28	3.2300	495	273	55	55	29.0	101		
GHOST LAKE S.V.	28	5.3090					20.0	69		
MEWATHA BEACH S.V.	28	2.2120					25.0	87		
CRYSTAL SPRINGS S.V.	26	3.2100	1,068	712	144	67	29.0	101		
SILVER BEACH S.V.	25	3.2100	1,320	888	180	67	28.0	97		
WEST BAPTISTE S.V.	24	2.2120	793	467	95	59	37.0	128		
HORSESHOE BAY	20	2.2180	779	353	72	45	23.0	80	65,691	0.54
WHISPERING HILLS S.V.	20	2.2120	928	733	149	79	40.0	139	115,000	0.64
NAKAMUN PARK S.V.	18	2.2270					22.0	76		
WAIPAROUS S.V.	16	5.3420					29.0	101		
WHITE GULL S.V.	15	2.2120	618	370	75	60	44.0	153	56,053	0.66
SUNDANCE BEACH S.V.	11	3.2240	700	422	86	60	33.0	115	80,000	0.53
BETULA BEACH S.V.	10	3.2300	458	247	50	54	27.0	94		
LARKSPUR S.V.	9	2.1170					28.0	97		
CASTLE ISLAND S.V.	7	2.2270	830	572	116	69	23.0	80		
ITASKA BEACH S.V.	4	3.2240	856	474	96	55	25.0	87	116,000	0.41
ARGENTIA BEACH S.V.	3	3.2100					28.0	97		
KAPASIWIN S.V.	2	3.2300	717	427	87	60	28.0	97	160,000	0.27
WHITE SANDS S.V.	2	4.2060					28.0	97		
POINT ALISON S.V.	2	3.2300					29.0	101		
SUMMER VIL.(GROUP II)AVG.	**15**	**N/A**	**797**	**495**	**100**	**61**	**28.8**	**100**	**98,791**	**0.51**
ALL SUMMER VILL. AVG.	**70**	**N/A**	**884**	**493**	**100**	**58**	**28.2**	**100**	**92,041**	**0.57**

TABLE IV: SCHOOL TAXATION: SIGNIFICANCE, COMPARATIVE CONTEXT AND MARKET VALUE RELATIONSHIP

Municipality	1987 Official Population	School Juris. Code	Tot. Prop. Taxes (TPT) (1987$)	Supplementary School Requisitions (S.S.R.) Supplem. Sch. Req. (1987$)	S.S. Req. Index (Avg.=100)	Supp. Sch. Req. as % of TPT	S.S. Req. (Eq.) Mill Rate	S.S.R.M.R. Index (Avg.=100)	Supplementary Sch. Tax Incidence Sample Prop. Market Value ($)	S.S.Req. % of Market Value
COUNTIES - HAMLET										
STRATHCONA NO. 20 *	19,616	3.2190	997	473	134	48	34.0	121	81,000	0.58
PARKLAND NO. 31	24,394	3.2300	951	436	124	46	29.0	103	75,000	0.58
RED DEER NO. 23	13,911	4.2220	938	358	102	38	23.0	82	105,000	0.34
LEDUC NO. 25	13,220	3.2240	886	409	116	46	33.0	117	56,000	0.73
GRANDE PRAIRIE NO. 1	12,042	1.2010	927	410	116	44	32.0	114	73,800	0.56
WETASKIWIN NO. 10	9,521	3.2100	947	357	101	38	28.0	99	67,000	0.53
LACOMBE NO. 14	8,911	4.2140	808	346	98	43	20.0	71		
MOUNTAIN VIEW NO. 17	8,886	5.2160	1,041	451	128	43	24.0	85	77,650	0.58
LETHBRIDGE NO. 26	8,266	6.2250	851	287	81	34	25.0	89	80,000	0.36
VERMILION RIVER NO. 24	8,112	3.2230	965	359	102	37	28.0	99	78,750	0.46
LAC STE. ANNE NO. 28	7,765	2.2270	1,025	328	93	32	24.0	85	60,000	0.55
PONOKA NO. 3	7,739	4.2030	896	386	109	43	30.0	107		
CAMROSE NO. 22	7,475	4.2210	1,184	513	145	43	41.0	146	75,000	0.68
ST PAUL NO. 19	6,595	2.2180	977	369	104	38	23.0	82	40,000	0.92
NEWELL NO. 4	6,143	6.2040	866	262	74	30	24.0	85	100,000	0.26
ATHABASCA NO. 12	5,979	2.2130	1,620	623	177	38	38.0	135	70,000	0.89
BARRHEAD NO. 11	5,728	2.2110	907	370	105	41	34.0	121	83,700	0.44
WHEATLAND NO. 16	5,407	5.2150	761	319	90	42	22.0	78	65,000	0.49
BEAVER NO. 9	5,400	3.2090	693	209	59	30	29.0	103	62,378	0.34
STETTLER NO. 6	5,179	4.2060	974	391	111	40	27.0	96	80,000	0.49
LAMONT NO. 30	4,419	3.2290	645	335	95	52	31.0	110	48,000	0.70
FLAGSTAFF NO. 29	4,406	4.2280					27.0	96	75,000	
MINBURN NO. 27	3,894	3.2260	568	288	82	51	33.0	117	70,000	0.41
VULCAN NO. 2	3,656	6.2020	788	303	86	38	27.0	96	68,000	0.45
WARNER NO. 5	3,579	6.2050	549	236	67	43	29.0	103	74,850	0.32
FORTY MILE NO. 8	3,335	6.2080	956	261	74	27	31.0	110		
THORHILD NO. 7	3,094	2.2070	904	407	115	45	34.0	121	72,000	0.57
TWO HILLS NO. 21	3,086	3.2200	420	173	49	41	27.0	96	12,000	1.44
SMOKY LAKE NO. 13	2,789	2.2130	720	324	92	45	23.0	82	60,000	0.54
PAINTEARTH NO. 18	2,439	4.2170	815	251	71	31	15.0	53		
TOTAL COUNTIES	**8,506**	**N/A**	**882**	**353**	**100**	**40**	**28.2**	**100**	**69,620**	**0.57**

* Rural Strathcona (i.e., excluding Sherwood Park — Urban Service Area).

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MUNICIPAL DISTRICTS -HAMLET										
ROCKY VIEW NO. 44	17,484	5.1190	831	433	130	52	24.0	89	120,000	0.36
STURGEON NO. 90	14,019	3.1110	882	533	160	60	31.0	115	65,900	0.81
BONNYVILLE NO. 87	10,384	2.3460	982	450	135	46	16.0	59		
CLEARWATER NO. 99	9,848	4.1090	570	177	53	31	17.0	63	90,000	0.20
FOOTHILLS NO. 31	9,398	5.1180	926	594	178	64	36.0	134	138,000	0.43
WESTLOCK NO. 92	6,992	2.1170	687	274	82	40	25.0	93	70,000	0.39
TABER NO. 14	5,284	6.1040	586	340	102	58	26.0	96	62,200	0.55
KNEEHILL NO. 48	4,996	5.1270	1,089	285	86	26	26.0	96	90,000	0.32
CYPRESS NO. 1	4,795	6.1030	522	86	26	17	11.0	41	70,000	0.12
WILLOW CREEK NO. 26	4,733	6.1120	977	519	156	53	35.0	130	75,500	0.69
CARDSTON NO. 6	4,419	6.1020	514	211	63	41	26.0	96		
WAINWRIGHT NO. 61	3,937	3.1150	607	258	78	43	24.0	89	80,000	0.32
PINCHER CREEK NO. 9	3,093	6.1130	811	319	96	39	24.0	89	62,000	0.51
SMOKY RIVER NO. 130	2,853	1.1220	591	202	61	34	31.0	115	85,000	0.24
PROVOST NO. 52	2,725	4.1160	772	389	117	50	30.0	111	72,000	0.54
STARLAND NO. 47	2,120	5.1140	1,735	385	116	22	31.0	115	81,000	0.48
FAIRVIEW NO. 136	1,903	1.1230	1,123	427	128	38	34.0	126	65,000	0.66
PEACE NO. 135	1,527	1.1070	638	271	81	42	28.0	104	80,000	0.34
SPIRIT RIVER NO. 133	848	1.1210					31.0	115		
ACADIA NO. 34	618	5.1050	329	169	51	51	33.0	122		
TOTAL MUNICIPAL DIST.	**5,599**	**N/A**	**799**	**333**	**100**	**43**	**27.0**	**100**	**81,663**	**0.45**

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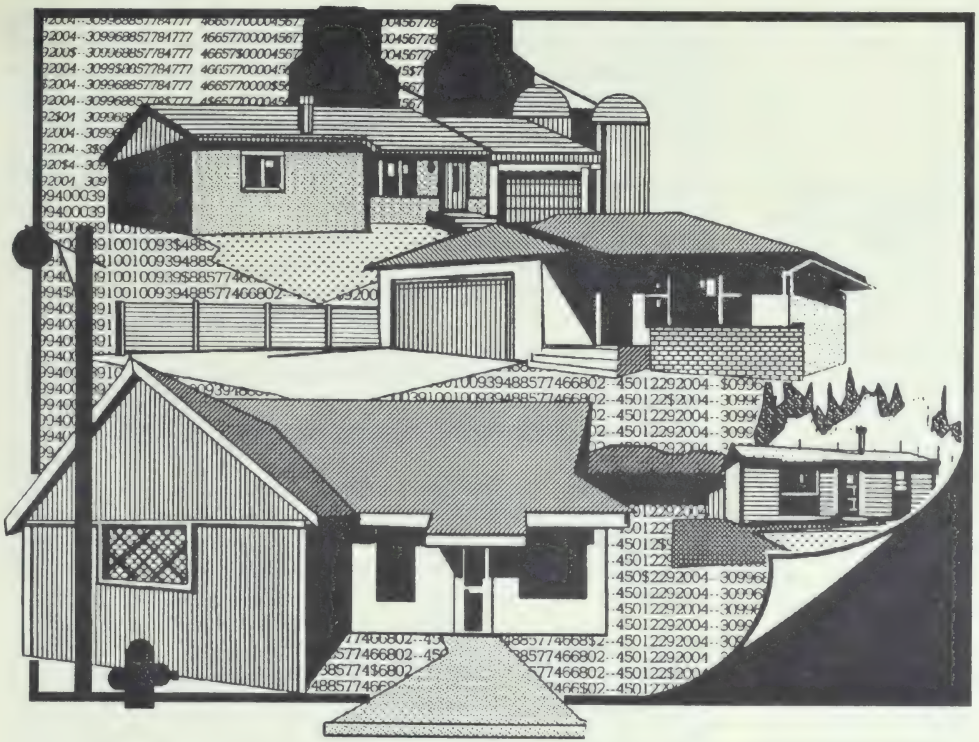
IMPROVEMENT DISTRICTS -HAMLET										
I.D. NO. 17	12,534	1.1220	476	274	106	58	27	90	52,130	0.53
I.D. NO. 17 (EAST)			421	244	94	58	0		120,000	0.20
I.D. NO. 17 (WEST)			424	206	79	49	0		59,400	0.35
I.D. NO. 18	10,498	2.3260	549	236	91	43	35	117	50,000	0.47
I.D. NO. 14	8,230	3.1080	477	246	95	52	29	98	135,000	0.18
I.D. NO. 23	6,942	1.1250	1,060	298	115	28	40	135	96,317	0.31
I.D. NO. 16	5,332	1.1260	396	198	76	50	28	93	45,000	0.44
I.D. NO. 22	4,451	1.1070	743	244	94	33	34	116	60,500	0.40
I.D. NO. 21	2,992	1.1230	477	272	105	57	38	127	40,000	0.68
I.D. NO. 20	2,922	1.1210	858	159	61	19	32	106		
I.D. NO. 15	2,854	2.2270	689	338	130	49	29	97	70,000	0.48
I.D. NO. 19	1,620	1.1210	437	247	95	56	37	126	45,000	0.55
I.D. NO. 7	1,145	5.1290	1,358	412	159	30	30	101	81,000	0.51
I.D. NO. 8	1,106	5.3150			0		14	46		
I.D. NO. 5	282	5.1310			0		22	74		
I.D. NO. 6	128	6.1120			0		22	75		
TOTAL IMPROVEMENT DIST.	**3,914**	**n/a**	**643**	**259**	**100**	**45**	**30**	**100**	**71,196**	**0.42**
SPECIAL AREAS										
SPECIAL AREAS	6,010	5.1010	332	175	N/A	53	19	N/A	N/A	N/A



PART V: UTILITY CHARGES

PART V: UTILITY CHARGES

Introduction

Utility charges comprise a significant portion of the direct costs for a residential property-owner. This is particularly the case for urban households. **Total aggregate costs** (T.A.C.) are the combination of total property taxes (T.P.T.) and total utility charges (T.U.C.). For quick comparisons a **T.A.C. Index** has been included. Table V features cities, towns and villages only. Elsewhere, utility charges are of little or no significance for most rural municipalities and summer villages.

Of all utility charges, Table V recognizes those associated with **water supply, sewer service,** and **solid waste management**. The combined influence of these utility elements, in relation to total aggregate costs, is shown in the table (**Utility Charges as a % of T.A.C.**). The comparative significance is brought out in an associated Index.

The annual charges developed for each utility service are indicated in the table. In the cases of water and sewer the amounts were derived by applying the reported rates of charge to a standard volume of water consumption. (For more details refer to the Introduction to Part I.)

Few municipalities have solid waste management service charges. Many recover these costs through general taxation. Where present, they are usually annual flat-rate charges. As a result, there may also be cases of cross-subsidization. For example, sewer rates may be set relatively high to offset comparatively low water rates — or vice versa.

Some 1986 AMFIS data have been provided to assist in an appreciation of the diversity of enterprise financing practices among municipalities. The **per capita net operating loss or gain** associated with each function is indicated. If the self-financing principle was adhered to, all the statistics would be very close to zero.

It is important to appreciate that the net operating financial circumstances can frequently change quite markedly from year-to-year. The AMFIS data presented is for 1986 (i.e. from the 1986 financial statements submitted by municipalities).

Note also the scope for considerable interrelationship with the municipal tax component of the total property tax bill.

Depending on whether a municipality chooses to run its water and sewer enterprises at a loss or a "profit," and on whether it chooses to establish a solid waste management charge, the burden of total aggregate costs could be shifted between taxation and utility service charges.

For example, a municipality may appear to have comparatively low taxation but high utility charges because of a policy requiring utilities to be self-financing, thus avoiding any imposition on the general tax base. The reverse situation may also apply where the tax bill is "loaded up" to keep utility charges low (or non-existent with respect to solid waste management). This strategy is likely to be most popular in communities with a large population of elderly people, to maximize the benefits of property tax reduction programming for senior citizens.

In an ideal world, utility rates would also be set to allow the build-up of operating and capital reserves. These would deal with emergencies and fund major renovations or replacement of deteriorated systems. A pro-active reserves policy can stave off the necessity to resort to debenturing for capital works financing. In many cases, however, this has become unavoidable, and significant debt loads are being carried. The debt service costs have to be built into the rates charged. And high utility rates are often associated with high debt loads. Statistics on the **1986 per capita debt load** for water and sewer have been included in Table V to assist in an appreciation of this factor.

PART V: USER'S AND TECHNICAL NOTES
UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

• Compare the total and the index with other municipalities to appreciate the burden on the sample property.

• Compare the total annual utility charges for each component.

• The standard volume serves to smooth out the influence of different consumption patterns and impacts from the size of the family living in the sample bungalow.

• If self-financing principle was adhered to, all statistics would be close to zero.

• Negatives = expenditures are greater than revenues. Positives = revenues are greater than expenditures.

• High utility rates are often associated with high debt loads.

• Compare the per capita totals for water and sewer enterprise functions.

Municipality	Sample Property: Utility Charges Significance				Annual Unit Costs			Net Annual Costs (1986:AMFIS) Net Operat. Loss (-)/Gain per capita			Utility Debt (AMFIS) 1986 Debt Load per capita	
	Total Aggregate Cost (TAC) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of TAC (%)	Util. Charges As % of TAC Index (Avg.=100)	Water Charges (360 cu m) ($)	Sewer Charges (360 cu m) ($)	Solid Waste Charges ($)	Water ($/PC)	Sewer ($/PC)	Solid Waste ($/PC)	Water ($/PC)	Sewer ($/PC)
SUMMARY OF AVERAGES												
CITIES	1,668		27		304.34	123.30	59.82	-4.6	3.9	-12.0	267.7	152.5
TOWNS	1,626		26		272.06	110.24	62.94	2.4	-3.7	-10.7	284.0	177.2
VILLAGES	1,355	*****	23	*****	216.86	86.15	78.89	-19.5	-8.4	-14.7	373.3	256.3

***** Indicates the situation for a municipality relative to the average shown at the bottom of the page of each table.

• Annual total property taxes plus (+) utility charges on the sample bungalow in cities, towns and villages.

• Annual utility charges for water, sewer and solid waste (combined) as a percentage of the Total Aggregate Cost.

• Municipal utility rates are applied to a standard volume (360 cu.m.) at an average rate of 30 cu.m. per month.

• Annual charges by the municipality for solid waste service on the sample bungalow.

• Annual operating revenues less expenses divided by municipal population. These financial circumstances can change markedly from year-to-year.

• The Total Debt associated with each function is divided by the population.

TABLE V: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

Municipality	Sample Property: Utility Charges Significance				Annual Unit Costs			Net Annual Costs (1986:AMFIS)			Utility Debt (AMFIS)	
	Total Aggregate Cost (TAC) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of TAC (%)	Util. Charges As % of TAC Index (Avg.=100)	Water Charges (360 cu m) ($)	Sewer Charges (360 cu m) ($)	Solid Waste Charges ($)	Net Operat. Loss (-)/Gain per capita Water ($/PC)	Sewer ($/PC)	Solid Waste ($/PC)	1986 Debt Load per capita Water ($/PC)	Sewer ($/PC)
CITIES												
CALGARY	1,649	98.9	26	95.8	249.48	177.60	n/a	8.8	7.4	-22.1	354	202
EDMONTON	1,783	106.9	26	96.7	298.44	167.52	n/a	10.1	-0.3	-16.6	442	233
LETHBRIDGE	1,440	86.4	28	103.7	192.12	118.50	93.00	-5.2	2.4	4.7	227	131
RED DEER	1,492	89.5	21	78.2	165.36	99.60	50.40	0.3	-0.6	0.5	207	206
MEDICINE HAT	1,030	61.8	22	80.7	92.28	63.60	69.00	0.5	2.0	5.9	190	147
ST. ALBERT	1,749	104.9	18	66.1	190.08	122.40	n/a	-13.7	20.4	-0.5	89	103
FORT MCMURRAY	2,380	142.7	16	59.8	309.96	75.00	n/a	-31.4	1.9	-20.7	67	70
URBAN STRATHCONA*	1,759	105.5	24	88.4	240.92	179.65	n/a	n/a	n/a	n/a	n/a	n/a
GRANDE PRAIRIE	1,997	119.7	29	105.5	421.28	148.20	n/a	-29.3	28.3	-21.6	413	374
LEDUC	1,791	107.4	30	112.0	407.70	134.40	n/a	7.6	0.9	-14.9	164	145
CAMROSE	1,727	103.5	26	95.8	387.00	60.00	n/a	2.9	10.9	-20.1	462	39
FORT SASKATCHEWAN	1,547	92.7	30	111.2	329.52	135.48	n/a	2.0	5.3	-21.7	37	27
SPRUCE GROVE	1,644	98.6	27	101.6	272.52	102.00	76.80	3.7	-0.9	-14.5	186	65
AIRDRIE	1,603	96.1	35	130.4	380.58	184.44	n/a	20.2	-5.0	-21.5	305	270
LLOYDMINSTER **	1,754	105.1	46	169.2	617.90	154.48	30.00	n/a	n/a	n/a	n/a	n/a
WETASKIWIN	1,596	95.7	27	99.2	335.04	53.28	39.69	0.5	-30.0	-10.3	466	208
DRUMHELLER	1,412	84.6	29	105.8	283.60	120.00	n/a	-50.2	19.7	-18.6	408	69
ALL CITIES AVERAGE	**1,668**	**100.0**	**27**	**100.0**	**304.34**	**123.30**	**59.82**	**-4.6**	**3.9**	**-12.0**	**268**	**153**

* Includes Sherwood Park Urban Service Area.
** Finances reported to the Province of Saskatchewan.

TABLE V: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

	Sample Property: Utility Charges Significance				Annual Unit Costs			Net Annual Costs (1986:AMFIS)			Utility Debt (AMFIS)	
								Net Operat. Loss (-)/Gain per capita			1986 Debt Load per capita	
Municipality	Total Aggregate Cost (TAC) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of TAC (%)	Util. Charges As % of TAC Index (Avg.=100)	Water Charges (360 cu m) ($)	Sewer Charges (360 cu m) ($)	Solid Waste Charges ($)	Water ($/PC)	Sewer ($/PC)	Solid Waste ($/PC)	Water ($/PC)	Sewer ($/PC)
TOWNS												
BROOKS	1,603	98.6	14	55.6	112.62	61.80	54.00	0.7	11.6	0.0	37	44
HINTON	1,479	90.9	11	41.9	99.00	60.00	n/a	19.2	16.2	-36.5	154	135
EDSON	1,345	82.7	28	108.7	173.52	141.00	60.00	0.0	0.0	0.9	73	247
CROWSNEST PASS	1,380	84.8	27	105.2	144.00	120.00	108.00	19.1	-33.2	6.7	24	91
TABER	1,286	79.1	26	101.3	196.08	102.00	36.00	1.7	-32.8	-14.4	37	298
PEACE RIVER	1,444	88.8	41	160.2	458.16	38.94	96.00	-2.1	5.6	6.4	694	214
LACOMBE	1,535	94.4	31	121.1	373.92	102.83	n/a	6.2	-7.7	-30.6	428	93
STONY PLAIN	1,742	107.1	26	99.8	353.40	92.16	n/a	0.2	7.4	-2.8	235	24
WHITECOURT	1,197	73.6	36	140.3	232.80	145.08	52.80	7.7	3.9	-8.8	499	333
BONNYVILLE	1,900	116.8	25	97.6	285.12	190.08	n/a	-34.2	-24.2	-8.2	183	392
SLAVE LAKE	1,709	105.1	21	81.5	204.00	153.00	n/a	24.9	-7.8	-13.1	408	266
OKOTOKS	1,861	114.5	20	77.0	163.20	138.00	66.00	-1.9	7.1	-2.0	132	204
INNISFAIL	1,200	73.8	26	102.4	190.80	76.32	48.00	22.1	-3.9	2.3	16	7
PONOKA	1,517	93.3	18	69.1	208.80	60.00	n/a	-5.2	-3.3	-19.8	174	146
MORINVILLE	1,912	117.6	26	102.7	350.48	153.00	n/a	-7.8	20.2	-17.6	436	104
DRAYTON VALLEY	1,823	112.1	27	105.8	308.58	185.58	n/a	0.0	0.0	-30.6	177	268
VEGREVILLE	1,796	110.4	39	152.8	578.40	124.93	n/a	-4.4	-77.2	-27.6	294	385
ROCKY MOUNTAIN HOUSE	1,436	88.3	22	84.6	188.81	122.73	n/a	-10.2	3.2	-43.6	408	202
STETTLER	1,849	113.7	27	105.1	414.00	84.00	n/a	0.0	-9.5	-16.3	606	268
ST. PAUL	1,552	95.5	29	111.8	296.64	148.32	n/a	-56.4	-11.4	-6.3	224	237
HIGH RIVER	1,577	97.0	25	99.4	192.00	144.00	66.00	18.8	37.4	-0.3	336	99
OLDS	1,509	92.8	32	123.6	346.20	90.00	42.00	1.1	-2.2	8.1	218	58
COALDALE	1,558	95.8	23	89.1	163.91	108.00	84.00	6.5	-13.0	18.3	380	99
WAINWRIGHT	1,366	84.0	24	93.8	285.12	43.20	n/a	-22.5	4.7	-22.3	349	8
WESTLOCK	1,293	79.5	23	89.1	236.16	59.04	n/a	4.7	10.0	-11.4	277	70
COCHRANE	1,282	78.8	29	113.8	243.00	82.80	48.00	30.6	10.6	-1.9	13	52
CANMORE	1,534	94.4	21	83.4	141.60	138.60	48.00	-2.1	0.6	-21.8	183	258
VERMILION	1,544	95.0	27	106.2	293.28	60.00	67.20	-1.0	10.8	-10.8	340	151
BEAUMONT	1,740	107.0	31	120.5	363.96	173.64	n/a	0.0	0.0	-12.6	83	30
BARRHEAD	1,499	92.2	26	103.0	264.00	132.00	n/a	24.1	14.0	-25.5	178	117
TOWNS (GROUP I) AVERAGE	**1,549**	**95.3**	**26**	**101.5**	**262.05**	**111.04**	**62.57**	**1.3**	**-2.1**	**-11.4**	**253**	**163**
ALL TOWNS AVERAGE	**1,611**	**100.0**	**26**	**100.0**	**272.06**	**110.24**	**62.94**	**2.4**	**-3.7**	**-10.7**	**284**	**177**

TABLE V: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

	Sample Property: Utility Charges Significance				Annual Unit Costs			Net Annual Costs (1986:AMFIS)			Utility Debt (AMFIS)	
								Net Operat. Loss (-)/Gain per capita			1986 Debt Load per capita	
Municipality	Total Aggregate Cost (TAC) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of TAC (%)	Util. Charges As % of TAC Index (Avg.=100)	Water Charges (360 cu m) ($)	Sewer Charges (360 cu m) ($)	Solid Waste Charges ($)	Water ($/PC)	Sewer ($/PC)	Solid Waste ($/PC)	Water ($/PC)	Sewer ($/PC)
SYLVAN LAKE	1,330	81.8	19	75.9	171.72	87.04	n/a	14.5	8.8	-17.3	354	123
REDCLIFF	1,495	91.9	20	76.6	139.92	93.84	59.64	-21.4	-15.6	2.3	196	249
PINCHER CREEK	1,655	101.8	27	103.9	171.00	177.60	92.40	-0.1	3.7	1.6	65	1
DEVON	1,855	114.1	24	93.4	282.11	162.00	n/a	12.7	16.3	-17.1	229	131
GRAND CENTRE	1,821	112.0	26	101.8	316.80	158.40	n/a	24.4	-32.5	-14.3	235	375
GRANDE CACHE	1,399	86.0	18	71.2	170.16	85.08	n/a	20.9	16.2	-16.2	0	308
STRATHMORE	1,951	120.0	20	79.3	302.64	93.81	n/a	23.8	-4.1	-36.3	224	95
CARDSTON	1,601	98.5	42	162.6	309.60	278.64	79.20	57.6	17.0	-3.0	0	415
CLARESHOLM	1,569	96.5	21	82.5	151.80	108.00	72.00	23.6	4.1	4.0	40	223
THREE HILLS	1,605	98.7	31	119.3	418.80	72.00	n/a	-16.6	6.1	-20.1	346	27
FAIRVIEW	1,861	114.4	28	108.2	396.00	60.00	60.00	-12.0	-34.6	-1.9	463	85
COLD LAKE	1,659	102.0	29	112.8	240.00	240.00	n/a	27.9	15.5	-24.2	283	266
DIDSBURY	1,546	95.1	27	105.6	274.80	120.00	24.00	15.3	9.5	-18.7	10	44
FORT MACLEOD	1,641	100.9	24	94.2	225.00	114.00	57.00	-51.5	-4.5	-1.7	707	160
HANNA	1,735	106.7	29	111.6	340.50	60.00	96.00	-37.0	-7.4	-10.8	434	144
HIGH LEVEL	1,554	95.5	45	174.7	528.00	72.00	96.00	-3.5	2.0	-29.7	487	217
RAYMOND	1,152	70.9	23	91.4	210.00	60.00	n/a	39.0	6.7	13.2	0	14
HIGH PRAIRIE	2,021	124.3	23	89.7	416.40	48.00	n/a	13.8	15.6	-33.0	512	47
GRIMSHAW	2,085	128.2	20	77.9	319.61	35.51	61.20	3.3	0.0	-19.4	400	88
LAC LA BICHE	1,862	114.5	25	95.6	182.60	273.88	n/a	7.6	28.2	-22.9	94	363
SWAN HILLS	2,100	129.1	20	80.0	297.84	72.60	60.00	-42.4	4.5	-1.5	459	112
GIBBONS	1,865	114.7	34	132.5	452.88	102.72	77.88	-5.6	13.8	-2.2	198	27
VALLEYVIEW	1,875	115.3	24	93.4	352.80	96.00	n/a	-5.3	26.2	2.1	266	27
FOX CREEK	1,268	77.9	22	84.9	107.40	75.00	93.60	11.8	4.3	0.7	156	186
REDWATER	1,551	95.4	26	100.7	364.32	36.00	n/a	6.0	-0.4	-17.4	400	152
ATHABASCA	1,706	104.9	19	72.3	225.72	90.29	n/a	15.8	-14.5	-23.5	4	432
BEAVERLODGE	1,487	91.4	24	94.5	312.00	48.00	n/a	-7.6	18.2	-13.1	535	67
RIMBEY	1,470	90.4	13	50.9	120.00	72.00	n/a	-19.1	19.7	-5.3	223	40
SUNDRE	1,223	75.2	30	118.6	96.00	276.00	n/a	9.5	10.0	-14.4	195	540
PROVOST	1,671	102.7	26	101.1	337.20	96.00	n/a	-19.8	-4.9	-22.3	149	128
TOWNS (GROUP II) AVG.	**1,654**	**105.2**	**25**	**102.0**	**283.92**	**116.01**	**77.41**	**2.9**	**4.3**	**-12.1**	**284**	**170**
ALL TOWNS AVERAGE	**1,626**	**100.0**	**26**	**100.0**	**272.06**	**110.24**	**62.94**	**2.4**	**-3.7**	**-10.7**	**273**	**177**

TABLE V: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

	Sample Property: Utility Charges Significance				Annual Unit Costs			Net Annual Costs (1986:AMFIS)			Utility Debt (AMFIS)	
								Net Operat. Loss (-)/Gain per capita			1986 Debt Load per capita	
Municipality	Total Aggregate Cost (TAC) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of TAC (%)	Util. Charges As % of TAC Index (Avg.=100)	Water Charges (360 cu m) ($)	Sewer Charges (360 cu m) ($)	Solid Waste Charges ($)	Water ($/PC)	Sewer ($/PC)	Solid Waste ($/PC)	Water ($/PC)	Sewer ($/PC)
BLACKFALDS	1,504	92.5	30	116.1	199.20	104.40	144.00	-11.6	0.0	8.9	0	0
MAGRATH	1,130	69.5	27	104.6	240.00	63.00	n/a	24.0	-6.9	-5.3	247	29
LAMONT	1,950	119.9	32	125.0	491.04	73.66	60.00	4.0	-0.1	-2.8	122	49
PICTURE BUTTE	1,457	89.6	20	78.7	180.00	66.00	48.00	4.9	6.8	1.0	394	0
BOW ISLAND	1,589	97.7	29	114.8	311.40	84.00	72.00	11.0	0.7	7.5	499	171
NANTON	1,407	86.5	32	123.3	252.80	144.00	48.00	-27.6	-28.9	-18.2	718	330
MILLET	1,774	109.1	17	65.8	194.40	105.00	n/a	9.0	-12.8	-17.9	152	471
CARSTAIRS	1,629	100.2	24	92.8	303.60	84.00	n/a	-18.3	-19.2	-10.0	259	314
PENHOLD	1,548	95.2	33	129.3	186.00	279.00	48.00	1.9	-87.3	-2.9	137	485
TOFIELD	1,794	110.3	18	71.0	254.64	36.00	36.00	12.9	0.7	-36.4	83	50
BLACK DIAMOND	1,538	94.6	17	66.7	175.80	87.00	n/a	34.1	10.8	-16.3	118	54
VULCAN	1,637	100.7	21	82.5	243.18	37.80	65.40	17.0	12.5	-3.0	567	182
CROSSFIELD	1,180	72.6	31	120.5	243.00	121.50	n/a	16.5	14.1	-23.6	75	53
MAYERTHORPE	2,083	128.1	24	94.3	347.52	110.88	45.00	-6.2	5.1	-2.0	312	80
BON ACCORD	1,770	108.9	31	121.6	360.00	132.00	60.00	-4.1	4.6	-6.0	323	73
CORONATION	1,491	91.7	16	62.8	180.00	60.00	n/a	-5.4	4.6	-24.8	628	7
ELK POINT	1,608	98.9	39	150.2	363.48	195.72	60.00	10.4	-1.1	2.4	801	287
TURNER VALLEY	1,350	83.0	24	91.9	201.00	117.00	n/a	4.8	2.5	-32.5	328	11
SEXSMITH	2,246	138.1	13	52.1	180.00	120.00	n/a	2.3	0.3	-16.1	206	51
WEMBLEY	1,159	71.3	21	80.8	144.00	96.00	n/a	21.7	8.3	-13.8	33	0
BASSANO	1,120	68.9	19	73.2	126.00	84.00	n/a	-32.4	9.3	-1.3	386	14
FALHER	1,956	120.3	32	123.1	482.70	92.40	42.00	20.2	13.3	-6.5	584	304
VIKING	2,383	146.5	25	99.3	396.00	108.00	102.72	-101.5	10.0	-1.8	909	80
CALMAR	1,989	122.3	38	147.1	544.14	142.02	64.20	-2.2	0.1	0.1	283	259
MANNING	1,449	89.1	40	157.9	514.80	72.00	n/a	24.6	8.7	-1.2	485	37
TWO HILLS	1,658	102.0	18	71.6	178.56	126.00	n/a	-9.8	-39.5	-16.7	316	340
BRUDERHEIM	1,930	118.7	37	144.3	439.20	180.00	94.80	-6.6	0.3	8.1	264	297
SPIRIT RIVER	1,636	100.6	39	150.8	429.00	149.20	54.00	-43.7	-63.9	9.0	175	584
RAINBOW LAKE	2,161	132.9	18	71.5	324.00	72.00	n/a	17.2	-116.3	-5.6	5	215
SMOKY LAKE	1,049	64.5	30	116.9	254.40	60.00	n/a	34.0	12.3	-23.7	66	500
TOWNS (GROUP III) AVG.	**1,639**	**100.8**	**26**	**103.4**	**291.33**	**106.75**	**65.26**	**0.0**	**-8.4**	**-8.4**	**327**	**190**
ALL TOWNS AVERAGE	**1,626**	**100.0**	**26**	**100.0**	**272.06**	**110.24**	**62.94**	**2.4**	**-3.7**	**-10.7**	**284**	**177**

TABLE V: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

	Sample Property: Utility Charges Significance				Annual Unit Costs			Net Annual Costs (1986:AMFIS)			Utility Debt (AMFIS)	
								Net Operat. Loss (-)/Gain per capita			1986 Debt Load per capita	
Municipality	Total Aggregate Cost (TAC) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of TAC (%)	Util. Charges As % of TAC Index (Avg.=100)	Water Charges (360 cu m) ($)	Sewer Charges (360 cu m) ($)	Solid Waste Charges ($)	Water ($/PC)	Sewer ($/PC)	Solid Waste ($/PC)	Water ($/PC)	Sewer ($/PC)
KILLAM	1,580	97.2	21	81.5	180.00	60.00	90.00	30.5	-47.7	-8.7	94	463
CASTOR	1,586	97.5	30	115.2	356.16	76.20	36.00	-5.0	18.4	-4.2	101	64
OYEN	2,360	145.1	32	123.6	492.00	147.60	108.00	1.5	2.9	-1.1	361	4
MCLENNAN	1,773	109.0	24	95.5	362.04	72.00	n/a	18.9	-28.1	-15.2	125	337
VAUXHALL	1,968	121.0	17	68.1	199.80	72.00	72.00	-1.2	-5.4	-16.2	430	27
BOWDEN	1,671	102.7	30	117.5	330.00	113.40	60.00	-39.6	0.0	-14.6	605	205
TROCHU	1,780	109.4	20	78.4	177.40	138.60	41.52	-15.6	17.3	-17.9	297	0
SEDGEWICK	1,587	97.6	20	78.2	144.00	90.00	84.00	-44.3	5.7	2.1	391	29
ECKVILLE	1,431	88.0	23	88.3	96.00	144.00	84.00	192.0	48.4	-18.0	40	0
MILK RIVER	1,554	95.6	19	73.0	156.00	120.00	15.00	15.1	-29.0	-16.8	4	47
BASHAW	1,285	79.0	19	74.7	186.00	60.00	n/a	-15.8	-68.2	-23.6	245	470
DAYSLAND	1,463	90.0	23	89.6	192.00	144.00	n/a	-21.0	23.5	-1.8	256	353
HARDISTY	1,584	97.4	17	65.6	176.40	90.00	n/a	27.6	18.1	-48.2	339	218
MUNDARE	2,021	124.3	26	102.4	446.40	84.00	n/a	53.1	25.8	-0.7	426	136
STAVELY	1,608	98.9	24	94.9	259.20	84.00	48.00	12.8	-12.7	-4.9	283	147
GRANUM	1,066	65.6	43	166.8	192.00	204.00	60.00	-17.3	-13.7	13.3	0	405
GLEICHEN	1,421	87.4	23	90.0	180.00	108.00	40.00	-54.0	-158.1	-17.6	324	35
IRVINE	1,008	62.0	24	92.9	150.00	90.00	n/a	-4.1	-5.8	-8.1	197	0
TOWNS (GROUP IV) AVERAGE	**1,597**	**98.2**	**24**	**94.2**	**237.52**	**105.43**	**61.54**	**7.4**	**-11.6**	**-11.2**	**266**	**196**
ALL TOWNS AVERAGE	**1,626**	**100.0**	**26**	**100.0**	**272.06**	**110.24**	**62.94**	**2.4**	**-3.7**	**-10.7**	**284**	**177**

TABLE V: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

Municipality	Sample Property: Utility Charges Significance				Annual Unit Costs			Net Annual Costs (1986:AMFIS)			Utility Debt (AMFIS)	
	Total Aggregate Cost (TAC) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of TAC (%)	Util. Charges As % of TAC Index (Avg.=100)	Water Charges (360 cu m) ($)	Sewer Charges (360 cu m) ($)	Solid Waste Charges ($)	Net Operat. Loss (-)/Gain per capita Water ($/PC)	Sewer ($/PC)	Solid Waste ($/PC)	1986 Debt Load per capita Water ($/PC)	Sewer ($/PC)
VILLAGES												
COALHURST	1,204	88.8	25	109.7	186.00	54.00	66.00	-31.2	23.3	3.6	376	182
LEGAL	1,740	128.4	29	126.5	396.11	60.00	54.00	-19.5	2.7	-2.9	291	141
FORESTBURG	1,207	89.0	27	115.4	142.80	120.00	60.00	3.1	0.0	-13.6	0	376
BENTLEY	1,053	77.7	15	66.9	121.20	42.00	0.00	35.8	7.9	-27.9	249	0
STIRLING	1,712	126.3	27	115.0	360.00	96.00	n/a	18.8	-50.6	-6.5	407	44
ALIX	1,730	127.7	27	116.7	228.00	120.00	120.00	-10.7	-12.3	10.2	162	239
MANNVILLE	1,389	102.5	23	98.9	198.40	60.00	60.00	13.7	4.5	-2.0	340	41
EVANSBURG	1,384	102.1	15	65.5	138.00	72.00	0.00	-61.4	-46.7	-19.5	465	590
IRRICANA	1,465	108.1	20	88.4	240.00	60.00	0.00	9.2	2.0	-17.4	200	125
HYTHE	1,190	87.8	24	104.4	144.00	84.00	60.00	-4.7	-1.4	-10.2	0	21
BOYLE	1,540	113.6	16	70.0	189.84	60.00	0.00	-37.7	-56.4	-49.2	343	282
CONSORT	1,783	131.5	25	105.7	316.80	72.00	48.00	13.6	8.9	-23.8	471	188
RYCROFT	2,188	161.5	17	73.7	253.80	60.00	60.00	-49.5	-2.5	-23.0	878	185
BERWYN	1,827	134.8	21	91.6	232.00	96.00	60.00	5.8	4.7	-19.2	308	378
ONOWAY	1,378	101.7	31	135.9	269.28	164.64	n/a	-6.2	-1.9	-25.3	211	276
THORSBY	1,886	139.1	18	78.2	245.91	96.00	0.00	-3.7	-43.6	-25.8	153	569
KITSCOTY	1,253	92.4	24	103.3	192.00	108.00	0.00	9.6	1.6	-42.7	271	105
FOREMOST	1,738	128.3	16	68.1	166.20	108.00	0.00	20.9	-2.2	-8.0	204	22
WABAMUN	1,301	96.0	22	95.5	120.00	168.00	0.00	-61.5	-57.9	-18.0	538	301
DELBURNE	750	55.4	24	103.5	84.00	96.00	n/a	-16.3	0.4	-5.3	37	233
BRETON	1,350	99.6	14	61.4	138.00	54.00	0.00	5.7	-13.0	-6.7	233	241
NOBLEFORD	1,309	96.6	32	138.7	288.60	84.00	48.00	-6.3	2.9	-5.7	704	184
MARWAYNE	1,832	135.2	18	76.9	230.40	96.00	0.00	-24.8	-1.8	-5.0	358	254
HINES CREEK	1,099	81.1	30	129.6	192.00	96.00	42.00	-93.3	25.3	-28.0	654	6
MIRROR	1,380	101.9	26	112.5	234.00	66.00	60.00	-0.2	-6.4	-28.1	276	0
BEISEKER	1,972	145.5	31	135.0	472.98	90.00	54.00	-40.4	3.3	-32.0	673	32
RYLEY	2,129	157.1	22	94.0	277.92	90.00	96.00	30.3	-28.7	-22.4	0	384
WARNER	1,438	106.1	20	87.3	252.00	27.00	12.00	-109.1	12.0	-2.5	478	0
ANDREW	1,653	122.0	24	102.1	223.20	108.00	60.00	24.8	20.0	10.1	417	388
IRMA	1,455	107.3	21	90.8	132.00	96.00	78.00	-12.7	8.2	-1.3	4	4
VILLAGES (GROUP I) AVG.	**1,511**	**111.5**	**23**	**98.7**	**222.18**	**86.79**	**86.50**	**-13.3**	**-6.6**	**-14.9**	**359**	**214**
ALL VILLAGES AVERAGE	**1,355**	**100.0**	**23**	**100.0**	**216.86**	**86.15**	**78.89**	**-19.5**	**-8.4**	**-14.7**	**373**	**256**

TABLE V: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

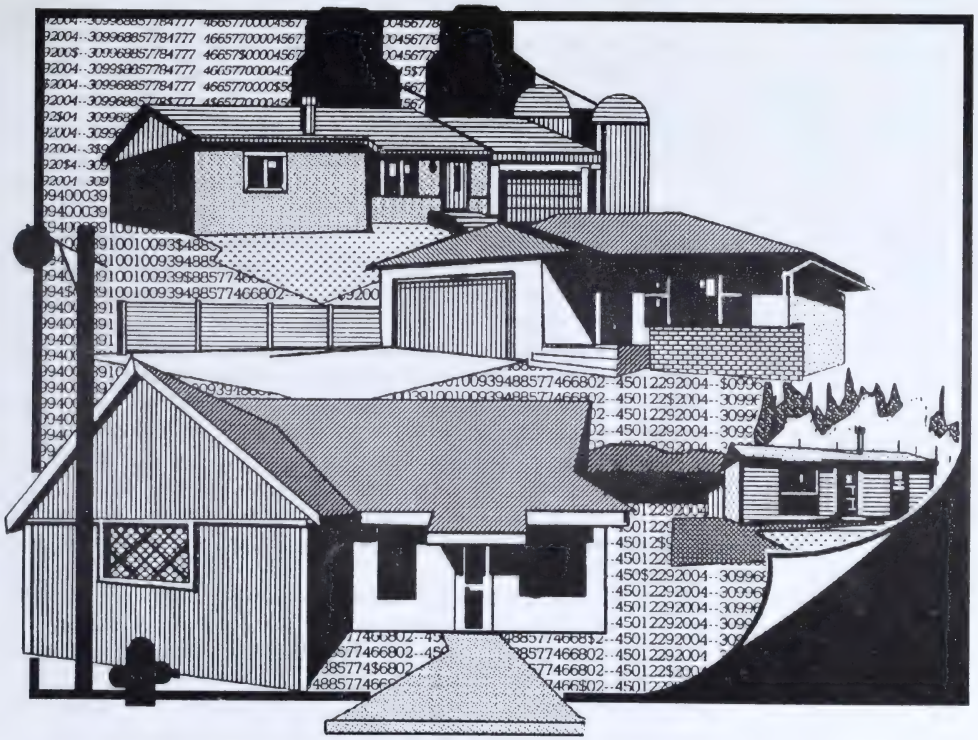
	Sample Property: Utility Charges Significance				Annual Unit Costs			Net Annual Costs (1986:AMFIS)			Utility Debt (AMFIS)	
								Net Operat. Loss (-)/Gain per capita			1986 Debt Load per capita	
Municipality	Total Aggregate Cost (TAC) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of TAC (%)	Util. Charges As % of TAC Index (Avg.=100)	Water Charges (360 cu m) ($)	Sewer Charges (360 cu m) ($)	Solid Waste Charges ($)	Water ($/PC)	Sewer ($/PC)	Solid Waste ($/PC)	Water ($/PC)	Sewer ($/PC)
THORHILD	1,603	118.3	27	114.7	354.00	72.00	0.00	-32.3	6.4	-9.3	417	161
GLENDON	1,202	88.7	18	77.5	150.00	66.00	0.00	-39.3	-16.5	-9.4	152	308
ENTWISTLE	1,159	85.5	16	69.3	84.00	102.00	0.00	-67.3	-58.4	-26.5	454	778
WARBURG	1,392	102.7	17	74.0	142.80	96.00	0.00	-24.3	18.0	-14.8	392	198
NAMPA	1,230	90.7	35	151.3	323.10	66.00	42.00	49.6	-63.3	-0.2	368	318
ACME	1,586	117.0	21	91.7	277.00	60.00	0.00	0.3	0.2	0.9	60	44
DUCHESS	1,287	95.0	28	120.7	282.00	42.00	36.00	-26.3	-15.6	-3.9	377	0
CARBON	1,408	103.9	28	121.1	263.20	60.00	72.00	-16.1	4.1	3.4	519	0
CLYDE	1,097	81.0	19	82.6	150.00	60.00	0.00	26.5	-15.3	-20.4	317	201
LINDEN	1,573	116.0	29	126.1	309.60	60.00	90.00	29.5	-6.4	-4.9	376	200
HOLDEN	1,544	114.0	21	90.7	228.60	96.00	0.00	-31.1	-5.1	-37.5	436	314
DONNELLY	1,667	123.0	25	108.7	330.00	90.00	0.00	20.8	-0.7	-11.2	494	209
BARNWELL	1,367	100.9	28	119.7	259.20	120.00	0.00	17.9	-13.8	0.0	212	414
EDGERTON	1,233	91.0	26	113.4	132.00	120.00	72.00	-12.6	-11.1	-14.2	222	70
CHAUVIN	1,475	108.9	20	84.2	150.00	78.00	60.00	35.1	-17.4	-18.0	313	233
MYRNAM	1,145	84.5	31	133.0	280.80	72.00	0.00	-42.9	15.8	-12.2	247	0
WILDWOOD	1,316	97.1	18	78.7	144.00	96.00	0.00	-17.9	15.0	9.3	443	18
BAWLF	1,455	107.4	43	185.3	240.00	300.00	85.00	-17.8	-19.2	-0.5	499	796
WILLINGDON	1,384	102.1	16	71.1	144.00	84.00	0.00	37.8	13.6	1.2	305	190
SANGUDO	1,496	110.3	23	100.4	132.00	132.00	84.00	6.6	-30.2	-31.6	359	440
GIROUXVILLE	1,698	125.3	19	83.9	204.00	126.00	n/a	5.9	-26.3	-9.2	388	386
CAROLINE	1,939	143.1	11	45.4	84.00	120.00	0.00	19.4	-13.6	-34.1	26	277
TILLEY	1,392	102.7	20	85.5	168.00	90.00	18.00	-36.2	-0.8	-4.0	580	292
COUTTS	1,639	120.9	22	94.8	240.00	60.00	60.00	-36.8	14.7	8.3	400	250
CHAMPION	1,228	90.6	22	95.3	211.20	60.00	n/a	-89.1	-11.6	0.6	627	0
CLIVE	1,059	78.1	17	73.4	132.00	48.00	0.00	-29.1	-28.9	-38.4	n/a	n/a
CREMONA	1,135	83.8	23	98.1	163.00	90.00	0.00	4.2	-28.6	-22.7	147	463
STANDARD	1,105	81.5	25	106.3	188.00	48.00	36.00	-87.5	-49.4	-32.9	650	601
VILNA	995	73.4	24	104.1	180.00	60.00	0.00	-158.9	-4.3	-16.3	860	42
ROSEMARY	748	55.2	24	103.8	96.00	60.00	24.00	-2.2	-119.3	-1.5	0	0
VILLAGES (GROUP II) AVG.	**1,352**	**99.8**	**23**	**100.2**	**201.58**	**87.80**	**75.44**	**-15.6**	**-11.7**	**-11.7**	**367**	**288**
ALL VILLAGES AVERAGE	**1355**	**100.0**	**23**	**100.0**	**216.86**	**86.15**	**78.89**	**-19.5**	**-8.4**	**-14.7**	**373**	**256**

TABLE V: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

	Sample Property: Utility Charges Significance				Annual Unit Costs			Net Annual Costs (1986:AMFIS)			Utility Debt (AMFIS)	
								Net Operat. Loss (-)/Gain per capita			1986 Debt Load per capita	
Municipality	Total Aggregate Cost (TAC) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of TAC (%)	Util. Charges As % of TAC Index (Avg.=100)	Water Charges (360 cu m) ($)	Sewer Charges (360 cu m) ($)	Solid Waste Charges ($)	Water ($/PC)	Sewer ($/PC)	Solid Waste ($/PC)	Water ($/PC)	Sewer ($/PC)
NEW SAREPTA	1,233	91.0	33	141.1	309.60	93.60	0.00	-65.1	-15.0	-16.4	824	162
VETERAN	1,334	98.4	18	77.6	144.00	96.00	0.00	-10.4	38.9	-56.5	241	0
GLENWOOD	977	72.1	41	174.9	240.00	120.00	36.00	41.6	29.4	-0.3	428	61
BIG VALLEY	1,129	83.3	30	128.4	240.00	96.00	0.00	-17.2	-31.0	-9.4	360	225
BARONS	1,511	111.5	26	114.0	126.00	216.00	57.00	-7.6	12.9	-10.5	39	302
HAY LAKES	1,586	117.0	19	81.6	180.00	120.00	n/a	-299.2	0.0	-4.1	1,722	92
YOUNGSTOWN	929	68.5	33	142.4	246.50	60.00	n/a	-44.3	8.5	0.0	572	169
ROCKYFORD	1,356	100.1	22	95.5	240.00	60.00	0.00	-37.5	-85.1	-35.9	458	608
COWLEY	1,836	135.5	31	134.0	426.00	72.00	72.00	36.3	-15.6	-3.0	500	0
LONGVIEW	1,562	115.3	27	117.2	210.00	214.50	0.00	-31.5	-37.5	-24.8	505	702
KINUSO	1,456	107.4	26	113.8	264.00	120.00	n/a	15.6	4.7	-18.6	69	173
BURDETT	1,362	100.5	26	114.0	252.00	60.00	48.00	-2.2	-2.0	-2.7	484	67
NEW NORWAY	1,463	107.9	29	123.9	192.00	156.00	72.00	-11.3	-15.4	-9.9	243	472
HUGHENDEN	1,607	118.6	16	68.5	156.00	60.00	39.00	1.0	-22.9	-65.2	1	310
WASKATENAU	1,158	85.4	23	101.1	211.20	60.00	0.00	-130.1	6.9	-9.5	269	143
LOUGHEED	1,522	112.3	21	91.9	198.00	54.00	72.00	-20.8	14.1	16.1	445	189
STROME	1,430	105.5	20	86.9	108.00	108.00	72.00	4.7	23.9	-2.7	218	166
BLACKIE	1,550	114.4	17	73.5	168.00	96.00	0.00	-8.9	-1.4	-31.8	246	236
ELNORA	794	58.6	27	117.3	96.00	48.00	72.00	-22.6	12.7	-2.9	362	58
CARMANGAY	1,280	94.5	29	126.6	215.40	92.40	67.80	-1.1	-0.2	-12.2	0	0
MORRIN	1,557	114.8	15	66.5	150.00	90.00	0.00	-26.4	-14.6	-27.2	0	243
CEREAL	1,657	122.3	14	61.7	162.00	75.00	0.00	-0.3	-7.1	0.0	275	26
HILLSPRING	1,225	90.4	25	109.9	144.00	120.00	48.00	11.1	19.5	-4.4	35	0
GRASSY LAKE	1,416	104.5	14	60.6	126.72	72.00	n/a	-187.9	-56.6	0.0	371	292
CHIPMAN	1,601	118.1	44	190.8	612.00	96.00	0.00	3.5	-26.1	-18.2	14	330
WANHAM	1,192	87.9	37	158.6	288.00	90.00	60.00	-18.3	-10.9	-16.9	333	69
DONALDA	1,088	80.2	19	83.3	114.00	36.00	60.00	-0.8	-5.2	-37.7	68	32
PLAMONDON	1,417	104.6	21	91.4	150.00	150.00	n/a	-119.2	-51.1	-4.6	297	283
EMPRESS	1,384	102.2	22	93.5	240.00	60.00	n/a	-5.5	-2.5	-13.2	0	0
DELIA	877	64.7	40	174.2	324.00	30.00	0.00	23.8	14.2	-42.7	0	0
VILLAGES (GROUP III) AVG.	**1,350**	**99.6**	**26**	**110.5**	**217.78**	**94.05**	**77.58**	**-31.0**	**-7.2**	**-15.5**	**361**	**225**
ALL VILLAGES AVERAGE	**1355**	**100.0**	**23**	**100.0**	**216.86**	**86.15**	**78.89**	**-19.5**	**-8.4**	**-14.7**	**373**	**256**

TABLE V: UTILITY CHARGES: SIGNIFICANCE, UNIT COSTS AND COMPARATIVE NET COSTS/DEBT DATA

	Sample Property: Utility Charges Significance				Annual Unit Costs			Net Annual Costs (1986:AMFIS)			Utility Debt (AMFIS)	
								Net Operat. Loss (-)/Gain per capita			1986 Debt Load per capita	
Municipality	Total Aggregate Cost (TAC) ($)	T.A.C. Index (Avg.=100)	Utilities Charges % of TAC (%)	Util. Charges As % of TAC Index (Avg.=100)	Water Charges (360 cu m) ($)	Sewer Charges (360 cu m) ($)	Solid Waste Charges ($)	Water ($/PC)	Sewer ($/PC)	Solid Waste ($/PC)	Water ($/PC)	Sewer ($/PC)
INNISFREE	1,140	84.1	25	106.3	220.80	60.00	0.00	20.8	-25.9	-33.6	94	453
AMISK	1,040	76.7	29	124.0	166.80	72.00	60.00	11.3	-16.7	-6.0	395	557
CAYLEY	1,384	102.1	20	87.6	190.80	30.00	60.00	4.3	-20.1	-5.7	0	0
FORT ASSINIBOINE	1,505	111.1	12	51.6	132.00	48.00	0.00	49.4	17.4	-11.8	525	0
ROSALIND	1,470	108.4	23	97.5	180.00	72.00	80.00	16.7	-39.4	-0.3	150	442
DEWBERRY	1,272	93.9	20	85.5	99.60	116.40	36.00	-16.6	-29.9	-21.2	333	344
TORRINGTON	1,173	86.5	10	44.2	72.00	48.00	0.00	-0.8	-41.0	-16.0	38	466
HEISLER	1,180	87.1	32	137.2	210.00	90.00	75.00	-64.5	28.8	1.5	844	26
ALLIANCE	1,679	123.9	20	87.1	216.00	48.00	75.00	-78.9	-0.2	11.6	616	76
CZAR	525	38.7	11	49.4	0.00	60.00	0.00	0.0	13.2	-10.1	0	0
EAGLESHAM	1,386	102.2	27	115.1	211.20	158.40	0.00	-102.7	68.3	-8.3	862	185
PARADISE VALLEY	1,287	94.9	30	130.8	342.00	48.00	n/a	27.4	17.7	-11.4	63	70
BOTHA	1,013	74.8	7	30.7	0.00	72.00	0.00	0.0	20.7	-6.4	0	30
LOMOND	1,570	115.9	38	163.3	348.00	156.00	90.00	-50.8	-31.0	-15.5	382	0
GALAHAD	1,315	97.0	24	104.4	210.00	108.00	0.00	1.4	2.0	-18.9	517	371
HUSSAR	912	67.3	16	71.0	75.00	75.00	0.00	-2.7	-42.6	-39.8	0	627
RADWAY	2,206	162.8	18	79.3	333.60	72		-166.5	20.4	-12.3	1,259	0
BITTERN LAKE	910	67.2	13	56.9	0.00	120.00	0.00	0.0	12.0	-29.6	0	216
HALKIRK	2,070	152.8	32	140.1	612.00	60.00	0.00	-27.8	2.1	0.0	874	8
MUNSON	1,959	144.6	28	119.5	482.40	60.00	0.00	0.0	48.6	-15.5	662	433
DERWENT	1,677	123.7	19	81.8	258.00	60.00	0.00	54.0	33.1	0.0	108	0
ARROWWOOD	877	64.7	14	59.1	78.00	42.00	0.00	3.5	7.3	0.0	46	14
MINBURN	661	48.8	11	47.0	n/a	72.00	0.00	0.0	-19.4	-93.2	0	190
LAVOY	1,553	114.6	28	120.1	342.00	90.00	0.00	-69.0	-32.2	-12.3	750	357
FERINTOSH	1,138	84.0	33	141.6	293.34	80.10	0.00	-28.2	-49.1	-11.3	109	380
EDBERG	1,020	75.3	27	116.8	102.00	66.00	108.00	1.0	-6.0	-1.0	75	0
MILO	1,158	85.5	21	89.4	180.00	60.00	0.00	42.7	25.7	-17.2	0	647
WARSPITE	941	69.5	19	82.5	120.00	60.00	0.00	-4.8	-24.8	0.0	36	58
CLUNY	760	56.1	10	42.6	0.00	75.00	0.00	0.0	-90.4	-18.0	0	665
HAIRY HILL	753	55.6	13	57.3		100.00		-4.3	46.1	-20.5	0	0
RUMSEY	783	57.8	0	0.0	n/a	n/a	n/a	0.0	-26.7	-15.3	0	363
GADSBY	645	47.6	0	0.0	n/a	n/a	n/a	0.0	0.0	-5.1	0	0
VILLAGES (GROUP IV) AVG.	1,218	89.8	21	90.6	228.15	75.96	83.43	-12.0	-4.1	-13.9	416	303
ALL VILLAGES AVERAGE	1,355	100.0	23	100.0	216.86	86.15	78.89	-19.5	-8.4	-14.7	373	256



APPENDIX 1:

CHARACTERISTICS OF SAMPLE PROPERTY

APPENDIX 1: CHARACTERISTICS OF SAMPLE PROPERTY

Introduction

You can use the information in this Appendix to determine the similarity of the reported properties and how comparable the taxes are.

Live assessment, among the first data shown in the Table, is not directly comparable between individual municipalities. Varying reference manuals, base years and general re-assessment dates, all contribute to making assessment data uncomparable. The live or actual assessments for each sample property were used to determine the various components of the total property tax.

To ensure the properties are comparable, three physical characteristics were requested. The first is **year built**. This refers to the year in which the bungalow was constructed. The survey instrument requested a five-to-ten year-old bungalow.

The reported data includes a wide range and care should be taken to ensure roughly similar-aged homes are being compared. The requested **bungalow size** was 110 square meters (about 1200 square feet). Only a few municipalities reported this exact size. Finally, the **lot size** in area (sq. metres or hectares) or by lot dimensions (meters) should be comparable. As with the previous characteristics, the reported lot sizes varied from municipality to municipality.

As a rule, select properties with similar physical characteristics to increase the confidence in your comparisons.

Each property you are comparing should also be subject to similar types of taxes. This applies particularly to the **special levy** (frontage charges) component. For many municipalities, special levies are insignificant. In the remaining cases, this levy is used to allocate particular service costs. As you would expect, the (dollar) tax amounts will vary.

The survey data contained in this Table form the basis for the five Parts of this report. Property tax and utility charges information gathered through the survey is presented in Part I of this report. The various property tax components and utility service costs are further detailed and examined in subsequent Parts.

APPENDIX 1: USER'S AND TECHNICAL NOTES
CHARACTERISTICS OF SAMPLE PROPERTY

• Use the municipality's population to locate it in Parts I to V. There, municipalities are listed by population (Hi to Lo).

• Alberta Municipal Affairs (Nov. '87)

• Live assessments shown are not directly comparable between municipalities except in comparatively rare cases.

• The survey requested a 5-to-10 year old bungalow. Compare similar aged properties.

• Compare similar sized bungalows. The requested one was 110sqm.

• Use comparable lot sizes.

• Compare totals for similar municipalities.

Municipality	1987 Official Population (#)	Assessment of Sample Property (1987): Last Gen. Ass. for Tax Purposes	Land Assess. ($)	Building Assess. ($)	Total Assess. ($)	Sample Property Description (1987): Year Built	Bungalow Size (sqm)	Lot Size (m or sqm)	Taxation of Sample Property (1987): Supplement. School Taxes ($)	Other Requisitions ($)	Special Levies ($)	General Municipal Taxes ($)	Total Property Taxes ($)	Market Value 1987 ($)
CITIES														
AIRDRIE	10,461	1983	13,330	37,640	50,970	1980	107sqm	13mx30m	356.99	15.34	0.00	665.61	1,037.94	75,000
CALGARY	647,285	1987	22,320	32,440	54,760	1979	110sqm	511sqm	581.56	6.60	0.00	633.60	1,221.76	98,000
CAMROSE	12,968	1987	11,000	33,260	44,260	1980	114sqm	562sqm	490.84	36.29	0.00	752.42	1,279.55	70,000
DRUMHELLER	6,366	1982	17,470	13,150	30,620	1973	102sqm	21mx26m	325.18	20.52	159.25	503.08	1,008.03	70,000
EDMONTON	576,249	1987	14,330	34,770	49,100	1980	109sqm	513sqm	553.85	2.95	154.56	605.89	1,317.25	81,000

• The municipalities are listed alphabetically for easy reference in this Appendix.

• The year the last general assessment became effective for taxation purposes.

• Live assessment for each sample property is used to calculate total property taxes.

• If a measurement conversion is needed refer to the User's Guide.

• Total taxes includes requisitions, special assessments and municipal taxes.

• Taxes for municipal purposes.

• Frontage charges and local benefit assessments to property.

• Taxes collected for a regional and/or provincial authority.

APPENDIX 1: CHARACTERISTICS OF SAMPLE PROPERTY

		Assessment of Sample Property (1987)				Sample Property Description (1987)			Taxation of Sample Property (1987)					
Municipality	1987 Official Population (#)	Last Gen. Ass. for Tax Purposes	Land Assess. ($)	Building Assess. ($)	Total Assess. ($)	Year Built	Bungalow Size (sqm)	Lot Size (m or sqm)	Supplement. School Taxes ($)	Other Requisi-tions ($)	Special Levies ($)	General Municipal Taxes ($)	Total Property Taxes ($)	Market Value 1987 ($)
CITIES														
AIRDRIE	10,461	1983	13,330	37,640	50,970	1980	107sqm	13mx30m	356.99	15.34	0.00	665.61	1,037.94	75,000
CALGARY	647,285	1987	22,320	32,440	54,760	1979	110sqm	511sqm	581.56	6.60	0.00	633.60	1,221.76	98,000
CAMROSE	12,968	1987	11,000	33,260	44,260	1980	114sqm	562sqm	490.84	36.29	0.00	752.42	1,279.55	70,000
DRUMHELLER	6,366	1982	17,470	13,150	30,620	1973	102sqm	21mx26m	325.18	20.52	159.25	503.08	1,008.03	70,000
EDMONTON	576,249	1987	14,330	34,770	49,100	1980	109sqm	513sqm	553.85	2.95	154.56	605.89	1,317.25	81,000
FORT MCMURRAY	34,949	1979	16,060	26,400	42,460	1980	113sqm	613sqm	680.63	0.85	0.00	1,313.71	1,995.19	100,000
FORT SASKATCHEWAN	11,983	1987	12,110	35,980	48,090	1978	113sqm	19mx37m	592.95	8.77	0.00	480.02	1,081.74	69,000
GRANDE PRAIRIE	26,471	1985	12,000	42,000	54,000	1980	111sqm	562sqm	626.94	23.22	0.00	777.06	1,427.22	79,000
LEDUC	13,126	1986	14,540	32,740	47,280	1974	107sqm	690sqm	547.03	59.10	0.00	642.54	1,248.67	75,000
LETHBRIDGE	60,610	1979	11,300	26,700	38,000	1976	111sqm	15mx38m	526.68	24.58	0.00	485.30	1,036.56	84,500
LLOYDMINSTER	10,201	1984	2,120	9,300	11,420	1982	110sqm	15mx37m	399.70	28.55	0.00	523.04	951.29	88,000
MEDICINE HAT	41,804	1984	10,400	38,120	48,520	1977	110sqm	15mx34m	485.10	23.63	8.44	288.31	805.48	75,500
RED DEER	54,309	1985	16,680	39,100	55,780	1980	111sqm	556sqm	529.69	6.97	5.20	635.22	1,177.08	85,000
ST. ALBERT	37,008	1986	14,150	31,250	45,400	1977	111sqm	18mx34m	555.92	14.52	0.00	866.20	1,436.64	73,000
SPRUCE GROVE	11,918	1987	13,480	36,250	49,730	1981	110sqm	18mx31m	481.88	6.46	0.00	704.17	1,192.51	80,000
STRATHCONA COUNTY (URBAN)*	30,186	1983	23,330	39,630	62,960	1976	110sqm	650sqm	635.90	3.15	0.00	699.48	1,338.53	90,000
WETASKIWIN	10,103	1984	10,580	46,820	57,400	1976	104sqm	694sqm	479.29	16.65	0.00	672.15	1,168.09	70,000
ALL CITIES AVERAGE														
TOTAL CITIES														

* Includes Sherwood Park — Urban Service Area.

APPENDIX 1: CHARACTERISTICS OF SAMPLE PROPERTY

Municipality	1987 Official Population (#)	Assessment of Sample Property (1987): Last Gen. Ass. for Tax Purposes	Land Assess. ($)	Building Assess. ($)	Total Assess. ($)	Sample Property Description (1987): Year Built	Bungalow Size (sqm)	Lot Size (m or sqm)	Taxation of Sample Property (1987): Supplement. School Taxes ($)	Other Requisitions ($)	Special Levies ($)	General Municipal Taxes ($)	Total Property Taxes ($)	Market Value 1987 ($)
TOWNS														
ATHABASCA	1,970	1984	13,550	37,670	51,220	1977	111sqm	18mx43m	504.00	34.83	130.20	720.67	1,389.70	80,000
BARRHEAD	3,991	1984	9,860	38,000	47,860	1981	107sqm	26mx37m	439.83	21.54	0.00	641.80	1,103.17	73,000
BASHAW	829	1985	8,890	32,800	41,690	1983	96sqm	216sqm	502.99	15.40	0.00	520.25	1,038.64	57,000
BASSANO	1,186	1984	10,970	43,510	54,480	1978	119sqm	23mx46m	294.57	14.98	0.00	600.26	909.81	75,000
BEAUMONT	3,996	1982	20,020	34,310	54,330	1975	111sqm	17mx37m	478.16	13.91	0.00	710.65	1,202.72	76,900
BEAVERLODGE	1,808	1980	7,300	26,710	34,010	1979	93sqm	17mx37m	418.49	27.92	378.48	301.80	1,126.69	55,000
BLACK DIAMOND	1,455	1985	13,870	37,250	51,120	1978	115sqm	18mx48m	461.51	46.11	0.00	767.52	1,275.14	58,000
BLACKFALDS	1,688	1985	12,260	36,580	48,840	1978	110sqm	17mx31m	297.44	7.86	0.00	751.11	1,056.41	72,000
BON ACCORD	1,355	1979	13,420	25,500	38,920	1978	117sqm	18mx40m	430.14	378.69	0.00	409.52	1,218.35	43,000
BONNYVILLE	5,575	1981	12,950	40,510	53,460	1978	104sqm	15mx43m	535.13	39.56	167.50	682.15	1,424.34	80,000
BOW ISLAND	1,566	1984	7,810	43,360	51,170	1980	109sqm	21mx38m	427.27	14.84	13.78	665.21	1,121.10	85,000
BOWDEN	967	1981	7,680	36,140	43,820	1976	105sqm	20mx38m	312.22	7.62	141.06	706.55	1,167.45	65,000
BROOKS	9,464	1985	17,190	47,650	64,840	1977	122sqm	966sqm	662.47	9.27	0.00	703.19	1,374.93	95,000
BRUDERHEIM	1,131	1984	9,190	40,530	49,720	1978	113sqm	569sqm	384.29	18.10	0.00	813.27	1,215.66	55,000
CALMAR	1,160	1979	5,850	26,160	32,010	1981	106sqm	15mx34m	553.77	25.61	0.00	659.41	1,238.79	52,000
CANMORE	4,304	1987	22,080	34,290	56,370	1978	121sqm	15mx40m	484.33	41.09	0.00	680.84	1,206.26	90,000
CARDSTON	3,497	1985	7,920	32,690	40,610	1981	121sqm	21mx34m	293.61	38.70	0.00	601.72	934.03	62,477
CARSTAIRS	1,498	1981	12,040	32,110	44,150	1977	104sqm	18mx37m	340.40	23.40	82.80	794.70	1,241.30	55,000
CASTOR	1,030	1984	6,200	40,600	46,800	1978	110sqm	624sqm	202.64	11.70	0.00	903.24	1,117.58	65,000
CLARESHOLM	3,382	1983	9,190	47,740	56,930	1980	111sqm	18mx37m	544.25	100.77	0.00	592.64	1,237.66	82,000
COALDALE	4,811	1980	8,510	44,200	52,710	1982	112sqm	17mx34m	552.98	39.48	0.00	609.38	1,201.84	70,000
COCHRANE	4,337	1986	16,130	35,690	51,820	1974	111sqm	20mx30m	451.87	18.14	0.00	437.88	907.89	95,000
COLD LAKE	3,189	1982	14,100	40,630	54,730	1979	106sqm	17mx34m	514.46	8.65	0.00	656.21	1,179.32	90,000
CORONATION	1,310	1980	4,080	30,580	34,660	1977	119sqm	801sqm	214.20	15.25	339.00	682.80	1,251.25	65,000
CROSSFIELD	1,417	1982	15,300	37,060	52,360	1979	108sqm	16mx37m	337.41	73.46	0.00	404.64	815.51	74,000
CROWSNEST PASS	6,912	1979	1,480	20,500	21,980	1977	104sqm	14mx30m	329.04	42.42	40.50	595.66	1,007.62	65,000
DAYSLAND	678	1981	4,220	32,530	36,750	1981	106sqm	18mx40m	355.37	17.64	0.00	754.11	1,127.12	65,000
DEVON	3,691	1981	20,320	40,590	60,910	1974	109sqm	17mx37m	681.58	9.14	0.00	720.57	1,411.29	80,000
DIDSBURY	3,184	1980	10,220	39,670	49,890	1975	111sqm	18mx41m	401.12	324.78	0.00	401.62	1,127.52	75,000
DRAYTON VALLEY	5,290	1982	15,690	42,040	57,730	1978	110sqm	813sqm	463.57	16.16	0.00	848.63	1,328.36	84,000

APPENDIX 1: CHARACTERISTICS OF SAMPLE PROPERTY

		Assessment of Sample Property (1987)				Sample Property Description (1987)			Taxation of Sample Property (1987)					
Municipality	1987 Official Population (#)	Last Gen. Ass. for Tax Purposes	Land Assess. ($)	Building Assess. ($)	Total Assess. ($)	Year Built	Bungalow Size (sqm)	Lot Size (m or sqm)	Supplement. School Taxes ($)	Other Requisi-tions ($)	Special Levies ($)	General Municipal Taxes ($)	Total Property Taxes ($)	Market Value 1987 ($)
ECKVILLE	869	1980	5,000	28,550	33,550	1981	97sqm	20mx34m	276.79	4.70	0.00	825.67	1,107.16	70,000
EDSON	7,323	1984	16,000	39,910	55,910	1978	112sqm	511sqm	330.98	42.51	0.00	596.55	970.04	75,000
ELK POINT	1,300	1983	14,080	41,290	55,370	1976	109sqm	n/a	347.56	38.09	0.00	603.03	988.68	85,200
FAIRVIEW	3,281	1981	9,650	37,840	47,490	1979	119sqm	16mx43m	552.78	42.74	128.79	620.69	1,345.00	77,000
FALHER	1,178	1982	7,060	37,420	44,480	1981	102sqm	836sqm	583.58	32.92	0.00	722.36	1,338.86	78,000
FORT MACLEOD	3,123	1986	7,150	35,340	42,490	1975	101sqm	20mx30m	460.17	40.83	0.00	743.57	1,244.57	75,000
FOX CREEK	2,068	1984	8,700	40,620	49,320	1978	109sqm	21mx40m	314.02	13.42	0.00	664.09	991.53	80,000
GIBBONS	2,335	1979	13,380	24,620	38,000	1979	97sqm	18mx37m	479.18	18.62	0.00	733.40	1,231.20	63,500
GLEICHEN	327	1981	3,830	29,180	33,010	1982	111sqm	15mx40m	241.30	73.94	112.50	665.48	1,093.22	70,500
GRAND CENTRE	3,655	1987	14,260	41,610	55,870	1977	109sqm	16mx40m	506.74	22.91	216.00	600.60	1,346.25	95,000
GRANDE CACHE	3,646	1979	8,780	25,990	34,770	1969	129sqm	23mx37m	318.15	14.95	0.00	810.49	1,143.59	55,000
GRANUM	371	1987	3,110	16,870	19,980	N/A	99sqm	557sqm	175.12	14.27	20.00	400.88	610.27	50,000
GRIMSHAW	2,579	1982	9,700	38,930	48,630	1980	104sqm	19mx36m	380.29	42.31	565.20	680.81	1,668.61	76,500
HANNA	3,017	1985	14,010	37,590	51,600	1981	110sqm	16mx34m	257.02	23.53	0.00	957.85	1,238.40	80,000
HARDISTY	642	1980	5,210	42,360	47,570	1979	115sqm	20mx37m	396.02	19.74	0.00	901.40	1,317.16	65,000
HIGH LEVEL	3,004	1980	4,100	22,700	26,800	1977	89sqm	15mx30m	389.27	63.38	0.00	404.95	857.60	41,230
HIGH PRAIRIE	2,817	1984	8,230	42,560	50,790	1985	107sqm	15mx41m	419.98	51.55	385.00	699.68	1,556.21	79,000
HIGH RIVER	5,096	1987	16,900	34,430	51,330	1982	116sqm	510sqm	546.66	23.61	0.00	604.66	1,174.93	88,000
HINTON	8,629	1985	22,220	40,150	62,370	1981	116sqm	16mx41m	502.70	22.45	0.00	794.60	1,319.75	95,000
INNISFAIL	5,513	1984	13,970	36,660	50,630	1976	107sqm	20mx37m	331.73	35.70	6.40	511.16	884.99	71,500
IRVINE	301	1984	1,880	28,980	30,860	1978	102sqm	20mx37m	54.00	24.06	60.00	629.54	767.60	55,000
KILLAM	1,032	1987	7,780	38,580	46,360	1977	111sqm	18mx37m	309.22	21.79	45.00	874.35	1,250.36	75,000
LAC LA BICHE	2,553	1980	9,080	40,970	50,050	1981	108sqm	18mx34m	532.73	25.33	0.00	847.40	1,405.46	90,000
LACOMBE	6,080	1983	17,700	43,180	60,880	1980	118sqm	n/a	314.75	9.13	0.00	734.82	1,058.70	68,000
LAMONT	1,576	1987	4,410	34,560	38,970	1977	111sqm	15mx38m	543.63	19.49	0.00	761.86	1,324.98	68,000
MAGRATH	1,637	1981	5,170	28,250	33,420	1977	120sqm	23mx46m	313.15	41.11	0.00	472.89	827.15	50,000
MANNING	1,144	1983	9,180	33,560	42,740	1976	100sqm	17mx37m	367.99	40.17	198.93	255.59	862.68	78,000
MAYERTHORPE	1,414	1981	7,860	33,960	41,820	1981	112sqm	18mx39m	370.95	59.80	403.78	744.81	1,579.34	70,000
MCLENNAN	993	1983	5,400	29,190	34,590	1975	107sqm	15mx43m	446.90	22.48	151.00	718.09	1,338.47	60,000
MILK RIVER	861	1984	8,320	52,580	60,900	1982	118sqm	23mx61m	462.84	36.30	243.75	520.09	1,262.98	85,000

APPENDIX 1: CHARACTERISTICS OF SAMPLE PROPERTY

		Assessment of Sample Property (1987)				Sample Property Description (1987)			Taxation of Sample Property (1987)					
Municipality	1987 Official Population (#)	Last Gen. Ass. for Tax Purposes	Land Assess. ($)	Building Assess. ($)	Total Assess. ($)	Year Built	Bungalow Size (sqm)	Lot Size (m or sqm)	Supplement. School Taxes ($)	Other Requisi-tions ($)	Special Levies ($)	General Municipal Taxes ($)	Total Property Taxes ($)	Market Value 1987 ($)
MILLET	1,540	1985	8,830	43,080	51,910	1978	111sqm	736sqm	472.90	24.40	231.00	745.95	1,474.25	65,000
MORINVILLE	5,407	1986	8,120	32,930	41,050	1975	111sqm	19mx37m	637.51	18.06	0.00	753.27	1,408.84	50,000
MUNDARE	545	1980	4,850	29,220	34,070	1982	106sqm	15mx38m	356.03	15.67	503.00	616.33	1,491.03	n/a
NANTON	1,564	1986	12,750	26,520	39,270	1975	115sqm	23mx37m	406.84	50.65	0.00	505.01	962.50	57,500
OKOTOKS	5,522	1983	17,500	52,710	70,210	1981	128sqm	15mx34m	695.78	30.19	0.00	768.10	1,494.07	81,000
OLDS	5,005	1987	9,410	32,610	42,020	1978	109sqm	18mx34m	315.99	47.90	0.00	666.86	1,030.75	65,000
OYEN	1,005	1982	8,380	50,820	59,200	1980	118sqm	20mx34m	683.76	35.52	0.00	892.74	1,612.02	85,000
PEACE RIVER	6,355	1986	12,540	26,730	39,270	1968	100sqm	17mx37m	408.41	34.17	0.00	408.41	850.99	79,000
PENHOLD	1,495	1980	12,250	35,690	47,940	1978	106sqm	19mx38m	385.58	18.50	0.00	630.84	1,034.92	60,000
PICTURE BUTTE	1,576	1982	9,040	39,990	49,030	1981	99sqm	1219sqm	400.92	26.18	0.00	735.45	1,162.55	55,000
PINCHER CREEK	3,800	1981	9,660	32,680	42,340	1981	112sqm	n/a	397.15	21.59	0.00	795.15	1,213.89	90,000
PONOKA	5,473	1986	13,570	35,610	49,180	1981	110sqm	20mx37m	460.82	35.90	212.65	539.01	1,248.38	75,000
PROVOST	1,725	1981	10,510	36,510	47,020	1977	106sqm	21mx37m	467.71	17.59	0.00	752.32	1,237.62	90,000
RAINBOW LAKE	1,043	1982	2,640	32,650	35,290	1985	121sqm	19mx33m	720.97	16.94	0.00	1,026.59	1,764.50	130,000
RAYMOND	2,957	1984	5,040	36,950	41,990	1975	110sqm	20mx37m	313.25	47.03	0.00	521.94	882.22	64,600
REDCLIFF	3,834	1982	8,080	41,480	49,560	1976	111sqm	15mx40m	418.19	99.03	0.00	684.18	1,201.40	70,000
REDWATER	2,024	1987	7,690	28,810	36,500	1975	100sqm	17mx35m	461.72	36.50	187.00	465.38	1,150.60	56,000
RIMBEY	1,748	1987	6,320	33,610	39,930	1980	101sqm	18mx39m	363.36	20.17	180.00	714.55	1,278.08	65,000
ROCKY MOUNTAIN HOUSE	5,261	1986	15,630	43,210	58,840	1980	116sqm	725sqm	251.25	20.06	0.00	853.18	1,124.49	80,000
SEDGEWICK	877	1981	3,540	40,600	44,140	1978	118sqm	994sqm	399.03	19.86	0.00	849.70	1,268.59	77,000
SEXSMITH	1,256	1980	7,930	40,910	48,840	1978	139sqm	650sqm	630.04	46.39	376.64	892.80	1,945.87	74,000
SLAVE LAKE	5,538	1986	9,760	42,040	51,800	1979	110sqm	16mx37m	486.92	25.90	0.00	839.16	1,351.98	100,000
SMOKY LAKE	1,036	1981	10,390	32,090	42,480	1981	111sqm	19mx40m	364.39	59.77	0.00	310.32	734.48	70,000
SPIRIT RIVER	1,086	1984	10,560	43,970	54,530	1980	104sqm	22mx38m	422.61	10.90	0.00	569.84	1,003.35	75,000
ST. PAUL	5,128	1987	10,280	30,210	40,490	1977	110sqm	15mx43m	413.81	29.15	0.00	664.44	1,107.40	80,000
STAVELY	454	1982	5,330	39,790	45,120	1977	104sqm	21mx32m	454.63	56.98	0.00	705.37	1,216.98	55,000
STETTLER	5,147	1982	16,140	34,970	51,110	1976	112sqm	22mx39m	617.92	39.87	25.00	668.00	1,350.79	75,000
STONY PLAIN	5,802	1983	15,900	36,950	52,850	1978	104sqm	18mx36m	458.21	13.74	0.00	824.46	1,296.41	72,000
STRATHMORE	3,544	1984	16,500	44,510	61,010	1978	106sqm	18mx34m	334.03	36.54	0.00	1,184.09	1,554.66	79,800
SUNDRE	1,732	1981	10,290	32,900	43,190	1982	111sqm	17mx34m	329.11	39.30	0.00	482.86	851.27	65,000

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SWAN HILLS	2,403	1981	11,370	35,450	46,820	1981	104sqm	19x34m	225.20	33.24	0.00	1,411.15	1,669.59	70,000
SYLVAN LAKE	3,937	1986	9,210	32,900	42,110	1976	108sqm	15mx15m	300.67	96.85	104.50	569.33	1,071.35	65,000
TABER	6,382	1982	10,100	37,060	47,160	1977	111sqm	20mx40m	389.97	19.47	0.00	542.34	951.78	76,000
THREE HILLS	3,324	1978	11,390	33,500	44,890	1975	104sqm	20mx46m	432.47	30.30	0.00	651.80	1,114.57	75,000
TOFIELD	1,483	1985	11,480	41,380	52,860	1977	112sqm	19mx43m	479.44	57.62	159.37	770.70	1,467.13	62,500
TROCHU	892	1983	8,400	40,580	48,980	1980	109sqm	n/a	364.42	24.97	256.49	776.34	1,422.22	72,000
TURNER VALLEY	1,298	1984	13,800	40,120	53,920	1976	99sqm	15mx35m	444.40	45.13	0.00	542.22	1,031.75	55,000
TWO HILLS	1,141	1986	6,980	34,410	41,390	1979	126sqm	19mx33m	334.02	59.18	194.67	765.72	1,353.59	66,000
VALLEYVIEW	2,218	1987	10,090	35,640	45,730	1979	104sqm	19mx38m	324.23	31.10	222.75	847.83	1,425.91	78,500
VAUXHALL	991	1980	2,710	31,190	33,900	1978	116sqm	17mx43m	373.57	18.64	525.25	706.81	1,624.27	58,000
VEGREVILLE	5,276	1985	7,230	32,810	40,040	1979	102sqm	19mx34m	418.02	6.41	0.00	668.27	1,092.70	63,000
VERMILION	4,259	1987	8,830	39,940	48,770	1981	118sqm	16mx45m	420.39	20.48	0.00	682.78	1,123.65	77,000
VIKING	1,160	1987	11,330	40,120	51,450	1979	109sqm	19mx37m	471.80	15.43	323.30	965.72	1,776.25	79,000
VULCAN	1,420	1987	10,520	37,620	48,140	1981	116sqm	682sqm	397.64	23.58	10.50	859.30	1,291.02	75,000
WAINWRIGHT	4,665	1980	6,920	31,100	38,020	1977	105sqm	21mx35m	395.79	14.07	0.00	627.33	1,037.19	82,000
WEMBLEY	1,227	1983	15,930	52,450	68,380	1979	114sqm	20mx37m	558.19	21.95	0.00	338.82	918.96	62,000
WESTLOCK	4,463	1980	12,420	31,790	44,210	1972	110sqm	18mx37m	364.29	17.68	0.00	615.85	997.82	55,000
WHITECOURT	5,737	1980	15,660	26,400	42,060	1977	97sqm	18mx40m	399.57	15.56	0.00	351.20	766.33	85,000

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VILLAGES														
ACME	457	1986	4,820	35,480	40,300	1976	110sqm	20mx32m	310.31	19.74	0.00	919.24	1,249.29	50,000
ALIX	793	1984	6,990	39,980	46,970	1976	112sqm	23mx30m	469.70	4.84	0.00	787.55	1,262.09	77,500
ALLIANCE	202	1983	1,370	38,300	39,670	1984	117sqm	15mx38m	300.31	15.07	0.00	1,025.07	1,340.45	60,000
AMISK	217	1979	2,930	18,880	21,810	1982	108sqm	27mx37m	287.76	9.31	0.00	444.05	741.12	n/a
ANDREW	485	1978	2,550	22,360	24,910	1976	107sqm	18mx35m	348.74	262.80	116.40	534.32	1,262.26	45,000
ARROWWOOD	140	1980	4,000	40,980	44,980	1985	143sqm	15mx37m	374.68	38.23	23.50	320.26	756.67	50,000
BARNWELL	402	1981	4,470	40,250	44,720	1981	111sqm	1054sqm	393.53	16.98	105.27	472.26	988.04	85,000
BARONS	294	1979	2,610	35,910	38,520	1958	109sqm	30mx35m	288.90	26.96	0.00	795.82	1,111.68	68,000
BAWLF	375	1979	1,620	27,700	29,320	1977	111sqm	15mx37m	478.50	15.25	96.00	240.72	830.47	60,000
BEISEKER	503	1981	9,470	45,030	54,500	1980	107sqm	18mx30m	384.18	16.77	0.00	954.52	1,355.47	72,000
BENTLEY	841	1981	9,220	40,330	49,550	1979	111sqm	17mx38m	311.17	5.45	0.00	573.29	889.91	70,000
BERWYN	661	1982	4,000	35,670	39,670	1981	103sqm	24mx36m	380.43	37.69	267.20	753.73	1,439.05	55,000
BIG VALLEY	295	1982	1,300	32,450	33,750	1975	111sqm	15mx38m	302.73	22.88	0.00	467.50	793.11	50,000
BITTERN LAKE	158	1977	1,300	19,530	20,830	1976	116sqm	15mx37m	403.48	34.16	0.00	352.65	790.29	35,000
BLACKIE	266	1983	6,800	35,220	42,020	1977	99sqm	16mx34m	406.12	45.80	103.88	730.06	1,285.86	55,000
BOTHA	180	1987	4,160	40,010	44,170	1982	130sqm	15mx30m	125.00	358.22	0.00	458.04	941.26	70,000
BOYLE	678	1981	7,190	44,970	52,160	1978	119sqm	914sqm	643.44	34.43	0.00	611.89	1,289.76	65,000
BRETON	557	1983	4,550	41,500	46,050	1976	111sqm	12mx37m	402.34	11.37	0.00	743.98	1,157.69	60,000
BURDETT	278	1986	3,450	28,350	31,800	1979	102sqm	23mx38m	205.52	5.95	225.50	565.34	1,002.31	65,000
CARBON	429	1982	9,600	38,580	48,180	1975	106sqm	725sqm	378.21	20.38	0.00	614.68	1,013.27	55,000
CARMANGAY	258	1980	3,420	30,020	33,440	1978	97sqm	31mx35m	341.32	17.99	0.00	545.41	904.72	65,000
CAROLINE	364	1987	5,300	36,140	41,440	1978	107sqm	18mx33m	193.52	273.50	115.20	1,152.86	1,735.08	64,000
CAYLEY	216	1980	8,750	33,140	41,890	1979	104sqm	15mx37m	414.71	127.36	50.00	511.05	1,103.12	49,500
CEREAL	251	1980	1,240	36,680	37,920	1985	123sqm	29mx38m	417.12	51.95	0.00	951.41	1,420.48	55,000
CHAMPION	358	1982	4,000	26,590	30,590	1980	109sqm	30mx35m	266.71	14.44	50.00	625.72	956.87	55,000
CHAUVIN	385	1981	1,820	30,660	32,480	1976	105sqm	1240sqm	350.46	9.97	0.00	827.04	1,187.47	70,000
CHIPMAN	239	1982	5,630	30,220	35,850	1978	97sqm	15mx38m	348.14	11.76	98.00	435.22	893.12	37,000
CLIVE	356	1981	6,370	40,580	46,950	1975	101sqm	15mx43m	313.16	5.72	0.00	560.02	878.90	72,230
CLUNY	95	1981	400	27,010	27,410	1975	93sqm	15mx40m	198.72	19.18	0.00	467.34	685.24	35,000
CLYDE	428	1980	6,610	30,240	36,850	1980	103sqm	15mx42m	363.34	12.90	0.00	511.11	887.35	60,000

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COALHURST	1,289	1980	4,840	34,310	39,150	1981	101sqm	15mx37m	534.79	37.19	0.00	326.16	898.14	72,500
CONSORT	674	1981	1,460	37,740	39,200	1973	112sqm	25mx35m	283.02	22.74	21.00	1,019.20	1,345.96	70,000
COUTTS	359	1985	6,110	38,350	44,460	1977	112sqm	30mx35m	358.35	29.34	414.00	477.06	1,278.75	60,000
COWLEY	290	1987	3,090	39,090	42,180	n/a	n/a	15mx44m	383.84	14.34	15.00	852.88	1,266.06	60,000
CREMONA	351	1984	8,250	41,880	50,130	1978	115sqm	17mx35m	325.83	25.07	0.00	526.36	877.26	65,000
CZAR	191	1985	1,790	24,200	25,990	1981	101sqm	52mx41m	238.58	8.13	0.00	217.86	464.57	60,000
DELBURNE	577	1980	4,150	25,530	29,680	1977	111sqm	21mx37m	276.62	11.87	0.00	281.96	570.45	56,000
DELIA	223	1982	2,600	23,070	25,670	1981	95sqm	15mx38m	255.52	38.68	12.00	216.81	523.01	65,000
DERWENT	149	1980	850	32,280	33,130	1982	125sqm	36mx50m	376.02	252.12	0.00	730.52	1,358.66	60,000
DEWBERRY	210	1980	3,240	38,680	41,920	1980	111sqm	15mx37m	341.14	8.59	0.00	670.72	1,020.45	70,000
DONALDA	237	1981	4,600	33,690	38,290	1980	107sqm	873sqm	373.71	27.57	0.00	476.33	877.61	57,000
DONNELLY	405	1985	5,730	40,470	46,200	1980	151sqm	975sqm	352.04	29.57	0.00	865.79	1,247.40	71,076
DUCHESS	430	1984	10,120	36,230	46,350	1977	109sqm	20mx37m	248.58	10.75	0.00	667.67	927.00	60,000
EAGLESHAM	191	1981	3,280	24,730	28,010	1965	24x40	30mx40m	297.19	13.44	0.00	705.29	1,015.92	60,000
EDBERG	124	1985	2,930	33,360	36,290	1976	110sqm	30mx37m	425.94	13.54	0.00	304.57	744.05	56,000
EDGERTON	399	1985	2,520	34,550	37,070	1977	110sqm	18mx40m	309.46	8.34	0.00	591.12	908.92	50,000
ELNORA	264	1981	4,540	39,950	44,490	1979	109sqm	29mx43m	355.92	9.79	n/a	212.66	578.37	68,500
EMPRESS	229	1980	180	18,170	18,350	1983	15mx37m	n/a	213.50	10.18	0.00	860.80	1,084.48	50,000
ENTWISTLE	478	1984	6,930	30,710	37,640	1978	94sqm	15mx44m	349.89	9.16	0.00	613.74	972.79	62,000
EVANSBURG	750	1987	7,440	30,470	37,910	1980	100sqm	17mx30m	261.69	11.79	0.00	900.74	1,174.22	58,323
FERINTOSH	125	1985	2,100	22,500	24,600	1977	124sqm	15mx37m	312.42	9.84	24.50	418.20	764.96	25,000
FOREMOST	595	1985	5,300	46,410	51,710	1979	127sqm	18mx37m	454.01	12.41	193.58	804.09	1,464.09	n/a
FORESTBURG	936	1984	4,400	44,950	49,350	1979	126sqm	17mx34m	366.67	18.26	0.00	498.93	883.86	55,000
FORT ASSINIBOINE	214	1986	2,600	35,800	38,400	1980	93sqm	15mx46m	426.62	15.36	0.00	883.20	1,325.18	70,000
GADSBY	35	1983	980	35,900	36,880	1981	111sqm	23mx35m	534.76	29.50	0.00	81.14	645.40	65,000
GALAHAD	176	1983	1,110	34,220	35,330	1977	98sqm	21mx38m	279.11	14.13	0.00	703.77	997.01	55,000
GIROUXVILLE	367	1987	4,680	41,380	46,060	1978	109sqm	18mx30m	359.27	32.06	0.00	976.47	1,367.80	71,000
GLENDON	480	1979	2,080	30,820	32,900	1973	117sqm	.08ha	453.69	21.39	0.00	511.27	986.35	60,000
GLENWOOD	300	1983	4,880	36,780	41,660	1978	143sqm	45mx91m	269.67	39.95	0.00	271.62	581.24	70,000
GRASSY LAKE	244	1984	2,390	36,990	39,380	1980	121sqm	38mx38m	273.69	44.50	43.75	855.33	1,217.27	75,000

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HAIRY HILL	73	1985	660	25,470	26,130	1975	102sqm	18mx34m	91.46	44.42	0.00	517.37	653.25	55,000
HALKIRK	155	1984	1,800	41,400	43,200	1982	111sqm	23mx46m	176.68	196.99	26.25	998.35	1,398.27	n/a
HAY LAKES	294	1981	5,680	33,510	39,190	1986	100sqm	17mx37m	522.40	16.85	102.30	644.68	1,286.23	53,000
HEISLER	209	1980	470	30,700	31,170	1978	104sqm	18mx49m	311.70	19.01	15.00	459.13	804.84	65,000
HILLSPRING	251	1983	4,530	43,480	48,010	1984	106sqm	38mx76m	319.75	39.37	0.00	553.56	912.68	n/a
HINES CREEK	513	1985	2,990	27,650	30,640	1977	120sqm	15mx44m	304.26	22.98	0.00	441.83	769.07	53,000
HOLDEN	411	1978	3,380	22,450	25,830	1979	115sqm	22mx42m	365.24	41.07	18.75	794.79	1,219.85	67,800
HUGHENDEN	276	1980	670	31,900	32,570	1972	110sqm	15mx33m	364.18	20.06	75.00	892.51	1,351.75	60,000
HUSSAR	167	1981	3,250	29,200	32,450	1981	96sqm	15mx40m	245.32	16.32	25.00	475.07	761.71	60,000
HYTHE	688	1983	9,750	41,350	51,100	1979	97sqm	22mx36m	451.72	15.85	0.00	434.35	901.92	53,000
INNISFREE	219	1982	2,650	32,840	35,490	1960	124sqm	37mx40m	347.02	36.51	0.00	475.28	858.81	45,000
IRMA	484	1982	4,210	47,570	51,780	1978	124sqm	20mx42m	456.13	12.94	0.00	679.82	1,148.89	60,000
IRRICANA	701	1983	9,350	38,370	47,720	1979	103sqm	17mx40m	355.99	15.55	0.00	793.25	1,164.79	60,000
KINUSO	282	1979	1,820	18,790	20,610	1979	183sqm	30mx37m	269.99	8.86	50.00	743.40	1,072.25	70,000
KITSCOTY	626	1986	10,570	32,410	42,980	1979	108sqm	705sqm	401.86	9.88	144.48	396.70	952.92	70,000
LAVOY	126	1978	2,250	22,940	25,190	1978	97sqm	15mx38m	277.34	7.31	9.50	826.48	1,120.63	40,000
LEGAL	949	1982	12,510	39,730	52,240	1976	106sqm	18mx37m	339.56	6.27	54.28	829.57	1,229.68	43,000
LINDEN	417	1987	5,600	32,370	37,970	1981	110sqm	17mx37m	318.19	19.90	0.00	775.04	1,113.13	60,000
LOMOND	177	1981	6,750	23,010	29,760	1979	111sqm	23mx37m	275.58	17.83	78.75	603.98	976.14	50,000
LONGVIEW	284	1986	5,000	35,070	40,070	1978	104sqm	20mx35m	460.85	17.39	0.00	659.75	1,137.99	67,000
LOUGHEED	268	1983	2,170	37,470	39,640	1981	105sqm	18mx36m	297.30	15.86	60.00	824.51	1,197.67	n/a
MANNVILLE	778	1984	5,850	39,240	45,090	1980	102sqm	15mx37m	392.73	4.51	260.48	412.57	1,070.29	60,000
MARWAYNE	516	1979	3,590	27,410	31,000	1978	103sqm	n/a	190.96	417.88	212.42	684.79	1,506.05	90,000
MILO	119	1980	2,220	36,180	38,400	1981	102sqm	24mx34m	352.51	19.12	0.00	546.82	918.45	60,000
MINBURN	135	1978	220	15,000	15,220	1979	101sqm	23mx40m	248.85	19.94	0.00	320.08	588.87	n/a
MIRROR	508	1985	2,700	35,500	38,200	1979	107sqm	16mx40m	218.58	4.01	0.00	797.88	1,020.47	32,000
MORRIN	252	1987	3,250	32,050	35,300	1977	113sqm	15mx38m	335.35	21.18	434.00	525.97	1,316.50	62,000
MUNSON	152	1982	1,630	37,740	39,370	1972	100sqm	30mx38m	507.87	27.56	224.00	657.48	1,416.91	65,000
MYRNAM	383	1985	3,700	39,000	42,700	1979	117sqm	24mx46m	352.23	40.99	0.00	398.86	792.08	60,000
NAMPA	464	1984	7,160	39,120	46,280	1976	105sqm	18mx46m	343.86	40.73	0.00	414.20	798.79	70,000

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NEW NORWAY	278	1978	3,640	27,660	31,300	1977	111sqm	21mx37m	595.33	16.59	0.00	430.68	1,042.60	n/a
NEW SAREPTA	314	1983	13,320	26,250	39,570	1955	102sqm	1246sqm	356.13	17.02	0.00	457.03	830.18	37,500
NOBLEFORD	531	1980	3,190	28,540	31,730	1982	108sqm	21mx39m	356.96	23.48	0.00	507.99	888.43	50,000
ONOWAY	639	1985	7,800	33,170	40,970	1980	96sqm	15mx34m	335.95	9.83	0.00	598.16	943.94	53,000
PARADISE VALLEY	185	1982	4,910	34,530	39,440	1976	128sqm	46mx45m	356.54	9.07	105.00	425.95	896.56	52,000
PLAMONDON	236	1975	600	5,830	6,430	1977	100sqm	15mx46m	371.46	23.66		721.90	1,117.02	70,000
RADWAY	162	1983	7,030	44,220	51,250	1975	119sqm	21mx48m	466.07	19.37	0.00	1,314.77	1,800.21	50,000
ROCKYFORD	293	1987	3,900	38,070	41,970	1985	118sqm	18mx34m	270.03	24.97	0.00	761.04	1,056.04	70,000
ROSALIND	214	1981	4,570	42,250	46,820	1978	104sqm	15mx38m	561.84	18.73	0.00	557.16	1,137.73	50,000
ROSEMARY	321	1985	4,230	27,310	31,540	1982	111sqm	15mx37m	169.37	6.94	54.71	337.16	568.18	57,000
RUMSEY	70	1980	330	26,040	26,370	1981	86sqm	15mx38m	305.89	13.18	0.00	464.11	783.18	33,551
RYCROFT	672	1981	5,950	37,790	43,740	1976	109sqm	18mx35m	435.65	19.68	335.60	1,023.52	1,814.45	59,000
RYLEY	500	1978	3,190	23,600	26,790	1976	114sqm	21mx43m	336.21	38.84	352.24	937.65	1,664.94	40,000
SANGUDO	368	1981	3,360	30,600	33,960	1977	100sqm	15mx38m	294.43	9.17	n/a	843.91	1,147.51	59,000
STANDARD	331	1984	6,170	39,050	45,220	1977	108sqm	805sqm	275.80	22.52	n/a	534.36	832.68	50,000
STIRLING	796	1982	4,520	40,800	45,320	1977	118sqm	30mx41m	399.72	47.59	0.00	808.51	1,255.82	52,000
STROME	267	1981	820	37,540	38,360	1978	121sqm	17mx37m	372.78	18.14	39.00	712.08	1,142.00	48,000
THORHILD	481	1982	5,580	36,950	42,530	1981	100sqm	15mx39m	487.82	20.40	155.72	513.34	1,177.28	62,000
THORSBY	632	1982	9,040	35,580	44,620	1976	98sqm	16mx33m	426.12	16.96	116.05	984.76	1,543.89	60,000
TILLEY	362	1984	8,650	30,450	39,100	1978	111sqm	18mx40m	212.71	9.38	121.89	772.23	1,116.21	n/a
TORRINGTON	209	1980	5,690	31,520	37,210	1976	141sqm	30mx37m	343.07	39.82	45.00	624.75	1,052.64	55,000
VETERAN	312	1984	1,020	32,220	33,240	1976	110sqm	30mx35m	142.03	215.26	0.00	736.54	1,093.83	50,000
VILNA	325	1982	4,230	34,090	38,320	1982	115sqm	18mx38m	306.56	34.48	0.00	413.85	754.89	70,000
WABAMUN	589	1987	9,150	44,490	53,640	1980	130sqm	30mx43m	517.09	13.95	93.00	388.89	1,012.93	80,000
WANHAM	238	1987	1,630	21,100	22,730	1982	89sqm	15mx39m	179.57	7.50	42.50	524.38	753.95	37,900
WARBURG	477	1984	6,090	35,650	41,740	1976	101sqm	839sqm	467.49	14.61	97.11	573.93	1,153.14	50,000
WARNER	490	1980	920	30,820	31,740	1976	102sqm	30mx43m	350.41	26.34	0.00	770.01	1,146.76	50,000
WARSPITE	97	1986	980	22,920	23,900	1981	146sqm	15mx38m	181.83	28.90	34.00	516.55	761.28	55,000
WASKATENAU	276	1983	9,320	32,580	41,900	1977	116sqm	24mx36m	274.45	39.81	0.00	572.35	886.61	n/a
WILDWOOD	377	1980	5,500	25,520	31,020	1978	89sqm	19mx52m	257.81	7.01	0.00	810.74	1,075.56	60,000
WILLINGDON	371	1982	1,860	44,760	46,620	1977	110sqm	587sqm	342.66	30.77	0.00	782.75	1,156.18	60,000
YOUNGSTOWN	294	1981	490	27,920	28,410	1967	110sqm	23mx38m	187.51	55.12	0.00	379.56	622.19	40,000

APPENDIX 1: CHARACTERISTICS OF SAMPLE PROPERTY

Municipality	1987 Official Population (#)	Assessment of Sample Property (1987): Last Gen. Ass. for Tax Purposes	Land Assess. ($)	Building Assess. ($)	Total Assess. ($)	Sample Property Description (1987): Year Built	Bungalow Size (sqm)	Lot Size (m or sqm)	Taxation of Sample Property (1987): Supplement. School Taxes ($)	Other Requisitions ($)	Special Levies ($)	General Municipal Taxes ($)	Total Property Taxes ($)	Market Value 1987 ($)
SUMMER VILLAGES														
ALBERTA BEACH S.V.	425	1987	22,410	30,260	52,670	1977	107sqm	656sqm	415.56	5.79	0.00	1,197	1,618	82,000
ARGENTIA BEACH S.V.	3	NOT SUBMITTED BY MUNICIPALITY												
BETULA BEACH S.V.	10	1983	27,160	17,610	44,770	1957	53sqm	n/a	246.68	3.13	0.00	208	458	n/a
BIRCHCLIFF S.V.	48	NOT SUBMITTED BY MUNICIPALITY												
BONDISS S.V.	51	NOT SUBMITTED BY MUNICIPALITY												
BONNYVILLE BEACH S.V.	63	1986	31,850	27,040	58,890	1970	110sqm	27mx36m	565.34	20.02	0.00	395	980	90,000
CASTLE ISLAND S.V.	7	1981	57,040	34,820	91,860	1982	85sqm	.2ha	572.29	7.72	0.00	250	830	n/a
CHESTERMERE LAKE S.V.	609	1985	39,680	52,880	92,560	1986	110sqm	27mx48m	597.93	9.81	0.00	969	1,577	70,000
CRYSTAL SPRINGS S.V.	26	1985	44,320	44,710	89,030	1982	136sqm	15mx65m	712.24	8.01	0.00	348	1,068	n/a
EDMONTON BEACH S.V.	322	1981	11,990	41,150	53,140	1980	120sqm	696sqm	342.06	4.20	0.00	807	1,153	50,000
GHOST LAKE S.V.	28	NOT SUBMITTED BY MUNICIPALITY												
GOLDEN DAYS S.V.	53	1984	36,330	22,970	59,300	1984	108sqm	15mx46m	415.10	4.48	0.00	219	639	90,000
GRANDVIEW S.V.	55	1986	42,120	35,770	77,890	1979	117sqm	859sqm	618.45	7.78	0.00	340	967	92,000
GULL LAKE S.V.	102	NOT SUBMITTED BY MUNICIPALITY												
HALF MOON BAY S.V.	43	NOT SUBMITTED BY MUNICIPALITY												
HORSESHOE BAY	20	1986	11,730	36,930	48,660	1979	131sqm	952sqm	352.79	29.68	0.00	396	779	65,691
ISLAND LAKE S.V.	89	NOT SUBMITTED BY MUNICIPALITY												
ISLAND LAKE SOUTH S.V.	58	1984	14,950	38,900	53,850	1975	127sqm	.2ha	484.65	18.31	0.00	305	808	72,000
ITASKA BEACH S.V.	4	1985	50,480	25,230	75,710	1970	139sqm	23mx46m	473.94	10.60	0.00	371	856	116,000
JARVIS BAY S.V.	55	NOT SUBMITTED BY MUNICIPALITY												
KAPASIWIN S.V.	2	1985	34,020	37,220	71,240	1979	130sqm	2299sqm	427.44	4.99	0.00	285	717	160,000
LAKEVIEW S.V.	28	1987	21,980	18,510	40,490	1952	118sqm	30mx46m	273.31	3.24	0.00	219	495	n/a
LARKSPUR S.V.	9	NOT SUBMITTED BY MUNICIPALITY												
MA-ME-O BEACH S.V.	85	1985	46,470	32,160	78,630	1974	105sqm	20mx37m	628.10	7.49	0.00	564	1,199	150,000
MEWATHA BEACH S.V.	28	NOT SUBMITTED BY MUNICIPALITY												
NAKAMUN PARK S.V.	18	NOT SUBMITTED BY MUNICIPALITY												
NORGLENWOLD S.V.	107	NOT SUBMITTED BY MUNICIPALITY												
PARKLAND BEACH S.V.	48	NOT SUBMITTED BY MUNICIPALITY												
PELICAN NARROWS S.V.	78	1980	12,140	28,860	41,000	1974	109sqm	24mx51m	533.00	26.24	0.00	281	841	85,000
POINT ALISON S.V.	2	NOT SUBMITTED BY MUNICIPALITY												

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		Assessment of Sample Property (1987)				Sample Property Description (1987)			Taxation of Sample Property (1987)					
Municipality	1987 Official Population (#)	Last Gen. Ass. for Tax Purposes	Land Assess. ($)	Building Assess. ($)	Total Assess. ($)	Year Built	Bungalow Size (sqm)	Lot Size (m or sqm)	Supplement. School Taxes ($)	Other Requisi-tions ($)	Special Levies ($)	General Municipal Taxes ($)	Total Property Taxes ($)	Market Value 1987 ($)
POPLAR BAY S.V.	43	1986	41,620	37,030	78,650	1952	119sqm	832	618.97	7.86	0.00	261	888	98,000
ROCHON SANDS S.V.	33	1982	9,720	39,460	49,180	1981	142sqm	15mx37m	393.44	19.18	0.00	245	658	105,000
ROSS HAVEN S.V.	73	NOT SUBMITTED BY MUNICIPALITY												
SANDY BEACH S.V.	92	NOT SUBMITTED BY MUNICIPALITY												
SEBA BEACH S.V.	112	NOT SUBMITTED BY MUNICIPALITY												
SILVER BEACH S.V.	25	1985	71,400	38,640	110,040	1981	236sqm	n/a	888.24	10.56	0.00	422	1,320	n/a
SILVER SANDS S.V.	67	NOT SUBMITTED BY MUNICIPALITY												
SOUTH BAPTISTE S.V.	68	1984	19,340	35,800	55,140	1975	102sqm	15mx30m	581.18	16.54	0.00	253	850	80,000
SOUTH VIEW S.V.	44	NOT SUBMITTED BY MUNICIPALITY												
SUNDANCE BEACH S.V.	11	1985	37,030	26,000	63,030	1986	96sqm	15mx46m	422.30	8.70	0.00	269	700	80,000
SUNSET BEACH S.V.	38	1978	4,260	13,850	18,110	1973	96sqm	929sqm	419.43	14.12	0.00	144	577	n/a
SUNSET POINT S.V.	101	NOT SUBMITTED BY MUNICIPALITY												
VAL QUENTIN S.V.	78	1981	24,930	11,850	36,780	1957	93sqm	15mx54m	268.13	3.68	0.00	401	673	n/a
WAIPAROUS S.V.	16	NOT SUBMITTED BY MUNICIPALITY												
WEST BAPTISTE S.V.	24	1984	21,750	23,580	45,330	1972	78sqm	1003sqm	467.35	17.68	0.00	308	793	n/a
WEST COVE S.V.	48	NOT SUBMITTED BY MUNICIPALITY												
WHISPERING HILLS S.V.	20	1984	21,450	49,960	71,410	1984	143sqm	.13ha	732.67	19.99	0.00	176	928	115,000
WHITE GULL S.V.	15	1984	19,500	22,540	42,040	1977	113sqm	693sqm	369.95	41.62	0.00	206	618	56,053
WHITE SANDS S.V.	2	NOT SUBMITTED BY MUNICIPALITY												
YELLOWSTONE	91	NOT SUBMITTED BY MUNICIPALITY												

APPENDIX 1: CHARACTERISTICS OF SAMPLE PROPERTY

Municipality	1987 Official Population (#)	Assessment of Sample Property (1987): Last Gen. Ass. for Tax Purposes	Land Assess. ($)	Building Assess. ($)	Total Assess. ($)	Sample Property Description (1987): Year Built	Bungalow Size (sqm)	Lot Size (m or sqm)	Taxation of Sample Property (1987): Supplement. School Taxes ($)	Other Requisi-tions ($)	Special Levies ($)	General Municipal Taxes ($)	Total Property Taxes ($)	Market Value 1987 ($)	Name of Hamlet
COUNTIES - HAMLET															
GRANDE PRAIRIE NO. 1	12,042	1982	13,350	34,470	47,820	1980	110sqm	15mx37m	409.82	15.78	102.00	400	927	63,500	CLAIRMONT
VULCAN NO. 2	3,656	1984	3,250	35,520	38,770	1982	124sqm	34mx61m	302.99	25.89	0.00	459	788	50,000	MOSSLEIGH
PONOKA NO. 3	7,739	1984	5,600	41,750	47,350	1979	109sqm	24mx42m	386.00	86.60	0.00	424	896	n/a	BLUFFTON
NEWELL NO. 4	6,143	1984	2,630	45,250	47,880	1982	124sqm	30mx41m	262.38	10.53	214.00	379	866	70,000	ROLLING HILLS
WARNER NO. 5	3,579	1984	340	28,540	28,880	1980	104sqm	15mx35m	236.41	36.56	0.00	276	549	41,430	WRENTHAM
STETTLER NO. 6	5,179	1985	7,590	36,010	43,600	1980	109sqm	2195sqm	391.09	30.08	0.00	552	974	65,000	ERSKINE
THORHILD NO. 7	3,094	1985	2,600	31,090	33,690	1978	106sqm	15mx46m	407.21	16.74	144.00	336	904	58,000	NEWBROOK
FORTY MILE NO. 8	3,335	1976	20	4,060	4,080	1981	116sqm	557sqm	260.75	8.60	288.04	399	956	n/a	MANYBERRIES
BEAVER NO. 9	5,400	1982	650	21,960	22,610	1979	86sqm	30mx43m	209.14	4.30	135.50	344	693	50,000	BRUCE
WETASKIWIN NO. 10	9,521	1985	3,420	37,450	40,870	1980	119sqm	837sqm	356.80	12.26	132.52	445	947	60,000	WINFIELD
BARRHEAD NO. 11	5,728	1982	3,260	32,290	35,550	1981	106sqm	.04ha	369.72	11.73	0.00	525	907	49,675	MANOLA
ATHABASCA NO. 12	5,979	1977	460	6,950	7,410	1980	107sqm	1.2ha	623.33	39.05	354.00	604	1,620	75,000	ROCHESTER
SMOKY LAKE NO. 13	2,789	1983	600	41,550	42,150	1977	130sqm	15mx38m	323.54	29.42	0.00	367	720	60,000	SPEDDEN
LACOMBE NO. 14	8,911	1983	8,780	55,870	64,650	1978	128sqm	27mx40m	345.87	5.36	0.00	457	808	n/a	JOFFRE
WHEATLAND NO. 16	5,407	1983	8,500	44,210	52,710	1978	113sqm	30mx40m	319.42	25.30	0.00	416	761	72,000	CHEADLE
MOUNTAIN VW. NO. 17	8,886	1983	10,700	51,380	62,080	1978	125sqm	.4ha	450.70	61.71	0.00	528	1,041	85,890	WESTWARD HO
PAINTEARTH NO. 18	2,439	1974	120	7,290	7,410	1985	134sqm	60mx78m	250.90	24.82	0.00	539	815	n/a	FLEET
ST PAUL NO. 19	6,595	1983	2,930	45,310	48,240	1980	119sqm	15mx49m	368.70	53.45	0.00	555	977	45,000	MALLAIG
STRATHCONA NO. 20 *	19,616	1983	9,450	37,430	46,880	1981	107sqm	560sqm	473.49	2.34	0.00	521	997	67,000	JOSEPHBURG
TWO HILLS NO. 21	3,086	1981	800	18,420	19,220	1954	92sqm	15mx37m	173.36	27.87	0.00	218	420	12,000	DUVERNAY
CAMROSE NO. 22	7,475	1982	7,150	33,900	41,050	1982	101sqm	30mx36m	513.13	46.02	189.00	436	1,184	59,000	OHATON
RED DEER NO. 23	13,911	1983	8,370	42,460	50,830	1979	105sqm	31mx50m	358.35	6.86	0.00	573	938	62,000	SPRUCEVIEW
VERMILION R. NO. 24	8,112	1984	2,850	40,300	43,150	1977	118sqm	736sqm	359.44	15.10	126.00	464	965	56,600	ISLAY
LEDUC NO. 25	13,220	1983	8,290	34,700	42,990	1972	111sqm	31mx57m	409.26	36.97	0.00	440	886	53,000	ROLLYVIEW
LETHBRIDGE NO. 26	8,266	1984	5,300	32,220	37,520	1973	110sqm	15mx43m	286.85	30.06	125.00	409	851	62,000	SHAUGHNESSY
MINBURN NO. 27	3,894	1984	4,950	26,730	31,680	1979	89sqm	1672sqm	288.29	2.28	0.00	278	568	40,000	RANFURLY
LAC STE. ANNE NO. 28	7,765	1985	2,060	40,490	42,550	1982	110sqm	30mx38m	327.85	18.93	89.00	589	1,025	60,000	CHERHILL
FLAGSTAFF NO. 29	4,406	1983	n/a	n/a	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	N/A
LAMONT NO. 30	4,419	1981	1,300	27,700	29,000	1982	110sqm	15mx38m	335.24	10.73	0.00	299	645	35,000	HILLIARD
PARKLAND NO. 31	24,394	1985	6,920	38,990	45,910	1982	101sqm	17mx53m	436.15	5.97	92.34	417	951	72,000	N/A

* Rural Strathcona (i.e., excluding Sherwood Park — Urban Service Area).

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MUNICIPAL DISTRICT -HAMLET															
CYPRESS NO. 1	4,795	1978	30	5,940	5,970	1977	110sqm	23mx40m	86.45	9.42	76.50	349	522	70,000	SUFFIELD
CARDSTON NO. 6	4,419	1974	130	3,950	4,080	1960	96sqm	.7ha	210.53	43.49	0.00	260	514	32,530	MOUNTAIN VIEW
PINCHER CREEK NO. 9	3,093	1981	3,110	38,680	41,790	1980	114sqm	15mx38m	318.73	23.24	45.00	424	811	50,000	LUNDBRECK
TABER NO. 14	5,284	1984	680	41,530	42,210	1980	139sqm	1527sqm	340.21	46.43	0.00	199	586	64,900	ENCHANT
WILLOW CREEK NO. 26	4,733	1970	50	7,450	7,500	1977	120sqm	81mx86m	519.30	52.43	0.00	405	977	75,800	ORTON
FOOTHILLS NO. 31	9,398	1987	22,550	34,460	57,010	1980	115sqm	.4ha	593.93	29.59	0.00	302	926	104,000	PRIDDIS
ACADIA NO. 34	618	1981	730	14,210	14,940	1966	130sqm	18mx40m	169.21	7.57	102.00	51	329	45,000	ACADIA VALLEY
ROCKY VIEW NO. 44	17,484	1985	13,480	44,430	57,910	1975	116sqm	.2ha	433.40	26.72	0.00	371	831	81,000	LANGDON
STARLAND NO. 47	2,120	1987	1,100	40,460	41,560	1982	107sqm	15mx38m	384.85	21.20	874.00	455	1,735	72,000	CRAIGMYLE
KNEEHILL NO. 48	4,996	1985	4,160	30,570	34,730	1975	105sqm	34mx37m	284.78	11.18	244.80	548	1,089	53,000	HUXLEY
PROVOST NO. 52	2,725	1976	20	5,430	5,450	1978	113sqm	15mx37m	389.29	21.31	0.00	361	772	69,000	CADOGAN
WAINWRIGHT NO. 61	3,937	1987	4,550	27,700	32,250	1977	110sqm	15mx38m	258.00	1.16	0.00	347	607	75,000	FABYAN
BONNYVILLE NO. 87	10,384	1979	330	6,380	6,710	1972	111sqm	15mx46m	449.57	37.31	92.50	403	982	n/a	FORT KENT
STURGEON NO. 90	14,019	1987	6,180	39,900	46,080	1979	119sqm	.10ha	533.33	15.58	0.00	334	882	57,000	VILLENEUVE
WESTLOCK NO. 92	6,992	1985	5,150	29,050	34,200	1977	119sqm	15mx37m	273.60	9.58	0.00	404	687	75,000	PICKARDVILLE
CLEARWATER NO. 99	9,848	1987	4,360	34,550	38,910	1979	111sqm	15mx29m	177.24	9.22	72.50	311	570	64,000	LESLIEVILLE
SMOKY RIVER NO. 130	2,853	1978	80	2,980	3,060	1975	110sqm	35mx84m	201.96	15.60	0.00	373	591	45,000	JEAN COTE
SPIRIT RIVER NO. 133	848	1985	n/a	n/a	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	n/a	N/A
PEACE NO. 135	1,527	1982	3,750	30,300	34,050	1977	104sqm	44mx87m	271.10	26.70	0.00	341	638	35,000	BROWNVALE
FAIRVIEW NO. 136	1,903	1981	5,770	32,450	38,220	1984	108sqm	20mx35m	426.54	32.87	109.80	554	1,123	60,000	BLUESKY

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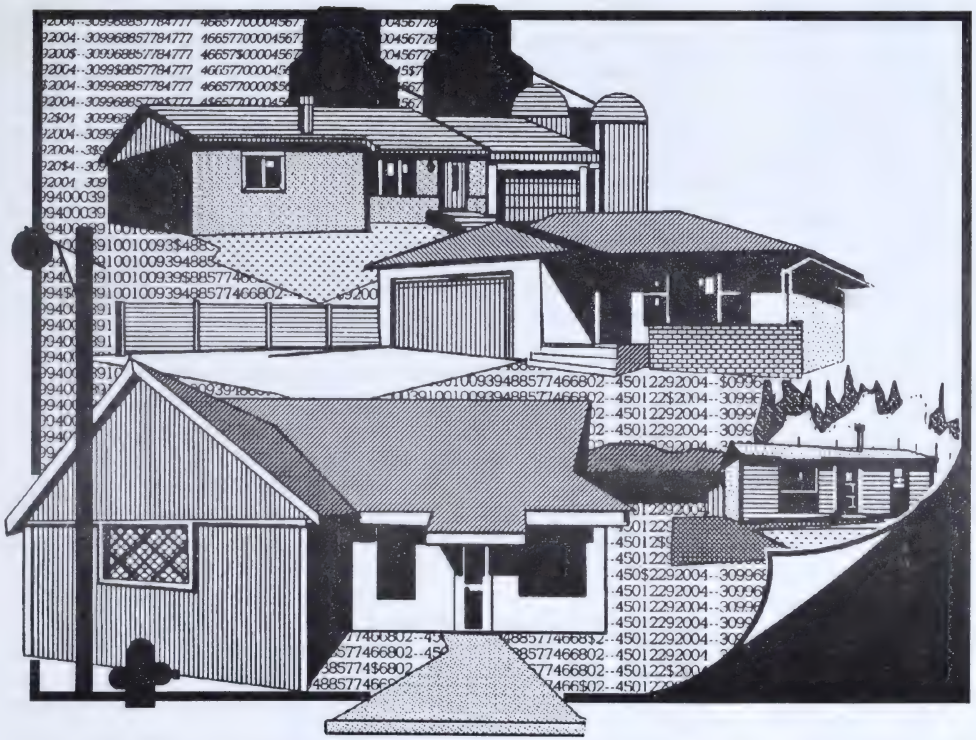
IMPROVEMENT DISTRICTS - HAMLET															
I.D. NO. 5	282	NOT SUBMITTED BY MUNICIPALITY													
I.D. NO. 6	128	NOT SUBMITTED BY MUNICIPALITY													
I.D. NO. 7	1,145	1982	10,320	39,920	50,240	1982	98sqm	30mx37m	411.97	17.08	207.03	721	1,358	61,000	ROSEDALE
I.D. NO. 8	1,106	NOT SUBMITTED BY MUNICIPALITY													
I.D. NO. 14	8,230	1986	9,110	28,780	37,890	1983	75sqm	938sqm	246.28	15.16	0.00	216	477	58,000	BRULE
I.D. NO. 15	2,854	1981	4,230	37,000	41,230	1978	115sqm	15mx30m	338.09	9.89	0.00	341	689	55,000	BLUE RIDGE
I.D. NO. 16	5,332	1986	2,280	26,230	28,510	1974	10sqm2	15mx37m	191.02	7.36	0.00	198	396	45,000	DEBOLT
I.D. NO. 17	12,534	1984	6,500	29,060	35,560	1978	111sqm	2090sqm	273.81	2.84	0.00	199	476	52,960	JOUSSARD
I.D. NO. 17 (EAST)	1984	6,980	24,670	31,650	1964	111sqm	.3ha		243.70	11.24	0.00	166	421	65,000	CANYON CREEK
I.D. NO. 17 (WEST)	n/a	7,800	31,100	38,900	1978	98sqm	.1ha		206.17	15.56	0.00	202	424	58,110	ST. ISIDORE
I.D. NO. 18	10,498	n/a	8,460	22,530	30,990	1983	94sqm	.8ha	235.52	139.46	0.00	174	549	60,000	ANZAC
I.D. NO. 19	1,620	1984	260	29,480	29,740	1981	111sqm	21mx37m	246.84	11.90	0.00	178	437	49,000	PEORIA
I.D. NO. 20	2,922	1976	490	2,820	3,310	1965	n/a	37mx37m	158.88	10.26	533.93	155	858	n/a	WOKING
I.D. NO. 21	2,992	1973	90	3,790	3,880	1977	110sqm	15mx30m	271.60	27.90	0.00	178	477	45,000	WORSLEY
I.D. NO. 22	4,451	1987	1,460	27,540	29,000	1981	121sqm	24mx39m	243.60	31.90	320.00	148	743	45,000	DIXONVILLE
I.D. NO. 23	6,942	1984	6,500	22,690	29,190	1969	109sqm	.4ha	297.74	5.84	595.68	161	1,060	44,908	LA CRETE
SPECIAL AREAS															
SPECIAL AREAS	6,010	1984	70	30,470	30,540	1978	110sqm	15mx34m	175.30	4.86	0.00	152	332	n/a	SCAPA



APPENDIX 2:

ROYAL LEPAGE SURVEY: HOUSE PRICES AND TAXATION COMPARISON

APPENDIX 2: ROYAL LEPAGE SURVEY: HOUSE PRICES AND TAXATION COMPARISON

Introduction

The real estate firm, Royal LePage, issues a quarterly report on Canadian house prices. The prime concern is with house price fluctuations. Their survey also includes information on property taxes. As a result, the LePage report is of value for corroboration purposes and also for additional insights regarding dynamics and intra-city variations in the metropolitan contexts. For example, the Alberta component of the Royal LePage Survey focuses on Calgary (13 different neighbourhoods), Edmonton (7 neighbourhoods) and 11 other cities.

Of the six housing types covered in their survey, one — the detached bungalow — is very similar to the standard sample property prescribed for this report. The Royal LePage detached bungalow is described as follows:

> "A detached, three-bedroom single-storey home with 1 1/2 bathrooms and a one-car garage. It has a full basement but no recreation room, fireplace or appliances. Using outside dimensions (excluding garage), the total area of the house is 111 sq. metres (1,200 sq. ft.) and it is situated on a full-serviced, 511 sq. metre (5,500 sq. ft.) lot. Depending on the area, the construction style may be brick, wood, aluminum siding, or stucco."

The Royal LePage Survey contains quarterly data for house **prices** and **taxes**. These raw data have been further manipulated to derive averages, and to compute tax/price incidence values that can be compared with the ones developed for Part I of this report. It is important to recognize that the statistical averaging is based on the Royal LePage figures, but the resulting statistics should not be attributed to Royal LePage.

The Royal LePage figures reflect data and opinions supplied by company personnel with respect to a "fair market value" estimate. The Survey properties are deemed to be within average commuting distance to the city centre and are typical of other housing in the neighbourhood (classed as "average," rather than "prime," in the case of the detached bungalow properties).

The general limitation stated by Royal LePage is as follows:

> "All material contained herein is for general information purposes only. Royal LePage cannot and does not assume responsibility for any actions or decisions undertaken by any person in reliance on information, estimates, or opinions contained or expressed herein."

The Royal LePage estimates for taxes are considered to be somewhat less reliable than their house price estimates. However, any deficiency in this regard is considered to be reduced by the use of period averages. The Royal LePage Survey taxes are comparable with the total property taxes in this report. There could be some scope for discrepancies where one survey picked up some unusual special municipal levies activity which was not registered in the other survey. With such caveats in mind, a quick comparison of the two surveys may be accomplished by reference to the average price and average taxes statistics in Appendix 2, and the total property taxes and market value figures in Appendix 1. The tax/price incidence statistics in Appendix 2 may be compared with the same statistic in the mid-part of Table 1 (i.e. Total property tax as a percentage of market value; but do not compare it with the total aggregate costs referenced in the last column).

An inspection of the statistics from each survey indicates some contrasts in the taxes and market value figures. However, there is a good degree of similarity between the tax/price incidence statistics for the same municipality. In general, where there are discrepancies these amount to no more than one-or-two-tenths of a percent.

This suggests that a fair degree of confidence can be placed in the Residential Property Survey data — for the cities at least.

For those who may be interested in further utilizing the Royal LePage figures, there is a wealth of comparative data available stretching back over ten years, for about 185 locations Canada-wide. Alberta Municipal Affairs gratefully acknowledges permission from Royal LePage to use the figures presented in this Appendix.

APPENDIX 2: USER'S AND TECHNICAL NOTES
SELECTED HOUSE PRICE AND TAXATION COMPARISONS (ROYAL LEPAGE SURVEY 1986-'87)

• Compare monthly house prices for these five survey dates.

• Compare total annual property taxes for these five survey dates.

• Compare tax incidence for each survey period.

• These annual averages are comparable to the market value and the municipal property taxes for the sample bungalow in this report.

Royal LePage Survey of Canadian House Prices: Alberta— Detached Bungalows

City and Selected Neighbourhoods	House Price Oct. 86 ($)	Jan. 87 ($)	Apr. 87 ($)	Jul. 87 ($)	Oct. 87 ($)	Total Annual Property Taxes Oct. 86 ($)	Jan. 87 ($)	Apr. 87 ($)	Jul. 87 ($)	Oct. 87 ($)	Taxes as a % of House Price Oct. 86 (%)	Jan. 87 (%)	Apr. 87 (%)	Jul. 87 (%)	Oct. 87 (%)	Period Avg. Price and Tax: Average Price ($)	Avg. Taxes ($)	Tax % of Price
CALGARY AREA																		
N.C.-BEDDINGTON	85,800	85,800	87,000	87,900	89,500	1,143	1,143	1,166	1,178	1,178	1.3	1.3	1.3	1.3	1.3	87,200	1,162	1.3
N.E.-THE PROPERTIES	74,500	72,000	78,000	80,000	84,000	1,120	1,120	1,155	1,200	1,200	1.5	1.6	1.5	1.5	1.4	77,700	1,159	1.5
N.W.-BRENTWD/CHARLESWD	89,000	89,000	91,500	105,000	109,000	1,140	1,140	1,200	1,300	1,200	1.3	1.3	1.3	1.2	1.1	96,700	1,196	1.2
N.W.-EDGEMONT/HAWKWD	94,500	95,000	97,000	100,000	106,000	1,300	1,400	1,450	1,450	1,450	1.4	1.5	1.5	1.5	1.4	98,500	1,410	1.4
N.W.-SILVER SPRINGS	88,000	92,000	92,000	97,000	97,000	1,225	1,225	1,225	1,400	1,400	1.4	1.3	1.3	1.4	1.4	93,200	1,295	1.4

• These areas provide additional data about the range of residential markets within urban centres.

• Like market value, house price represents the resale value of the (LePage) bungalow which is similar to the surveyed property featured in this report.

• Monthly property taxes on a similar sized bungalow.

• Property taxes as a percentage of the house price for the five survey dates.

• Average annual house price and taxes for the five survey dates shown in this Appendix (i.e. for the period October '86 through October '87).

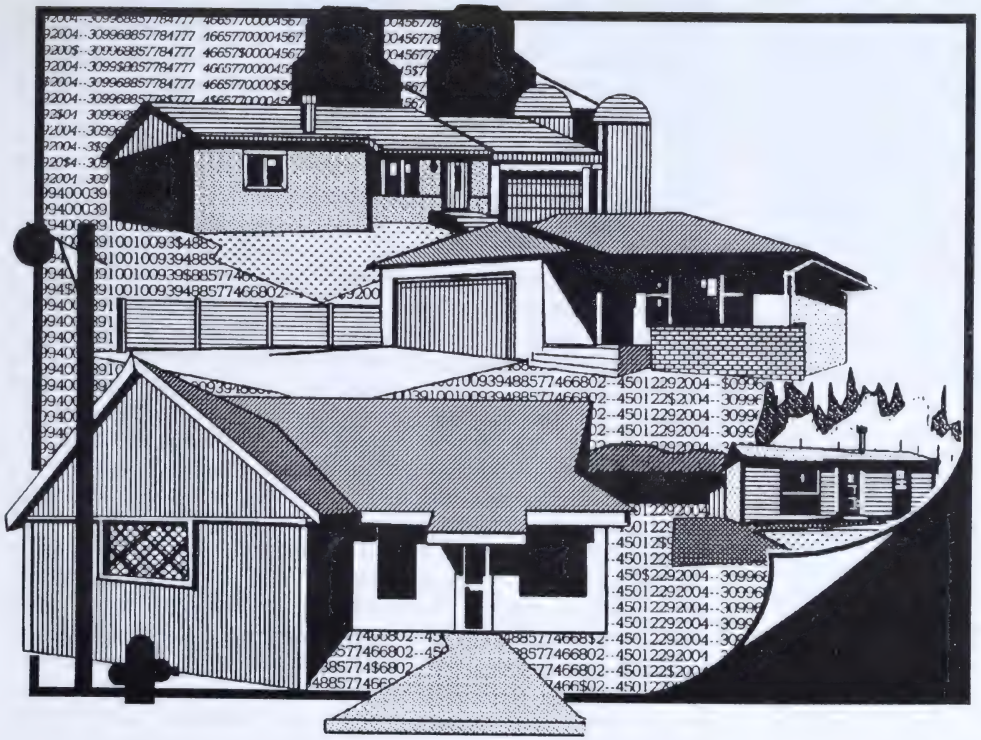
APPENDIX 2: SELECTED HOUSE PRICE AND TAXATION COMPARISONS (ROYAL LEPAGE SURVEY 1986-'87)

Royal LePage Survey of Canadian House Prices: Alberta— Detached Bungalows

City and Selected Neighbourhoods	House Price Oct. 86 ($)	Jan. 87 ($)	Apr. 87 ($)	Jul. 87 ($)	Oct. 87 ($)	Total Annual Property Taxes Oct. 86 ($)	Jan. 87 ($)	Apr. 87 ($)	Jul. 87 ($)	Oct. 87 ($)	Taxes as a % of House Price Oct. 86 (%)	Jan. 87 (%)	Apr. 87 (%)	Jul. 87 (%)	Oct. 87 (%)	Period Avg. Price and Tax: Average Price ($)	Avg. Taxes ($)	Tax % of Price
CALGARY AREA																		
N.C.-BEDDINGTON	85,800	85,800	87,000	87,900	89,500	1,143	1,143	1,166	1,178	1,178	1.3	1.3	1.3	1.3	1.3	87,200	1,162	1.3
N.E.-THE PROPERTIES	74,500	72,000	78,000	80,000	84,000	1,120	1,120	1,155	1,200	1,200	1.5	1.6	1.5	1.5	1.4	77,700	1,159	1.5
N.W.-BRENTWD/CHARLESWD	89,000	89,000	91,500	105,000	109,000	1,140	1,140	1,200	1,300	1,200	1.3	1.3	1.3	1.2	1.1	96,700	1,196	1.2
N.W.-EDGEMONT/HAWKWD	94,500	95,000	97,000	100,000	106,000	1,300	1,400	1,450	1,450	1,450	1.4	1.5	1.5	1.5	1.4	98,500	1,410	1.4
N.W.-SILVER SPRINGS	88,000	92,000	92,000	97,000	97,000	1,225	1,225	1,225	1,400	1,400	1.4	1.3	1.3	1.4	1.4	93,200	1,295	1.4
N.W.-VARSITY	92,000	94,000	92,000	95,000	104,000	1,200	1,200	1,200	1,380	1,380	1.3	1.3	1.3	1.5	1.3	95,400	1,272	1.3
S.C.-MT.ROYAL	147,000	135,000	130,000	144,000	153,000	1,560	1,560	1,607	2,000	2,000	1.1	1.2	1.2	1.4	1.3	141,800	1,745	1.2
S.E.-LK BONAVISTA/PARKLD	107,000	102,000	104,000	107,000	109,000	1,300	1,300	1,300	1,352	1,352	1.2	1.3	1.3	1.3	1.2	105,800	1,321	1.2
S.E.-MIDNAPORE	85,000	85,000	85,000	95,000	98,000	1,110	1,110	1,110	1,200	1,200	1.3	1.3	1.3	1.3	1.2	89,600	1,146	1.3
S.W.-OAKRIDGE	95,000	95,000	95,000	95,000	100,200	1,350	1,350	1,350	1,550	1,550	1.4	1.4	1.4	1.6	1.5	96,040	1,430	1.5
S.W.-WOODLANDS	85,000	86,000	86,500	97,200	109,000	1,350	1,350	1,350	1,350	1,350	1.6	1.6	1.6	1.4	1.2	92,740	1,350	1.5
WEST-STRATHCONA PARK	92,500	90,000	95,000	99,000	104,000	1,140	1,140	1,140	1,200	1,320	1.2	1.3	1.2	1.2	1.3	96,100	1,188	1.2
WEST-WESTGATE	84,000	81,000	89,000	93,500	94,000	1,140	1,140	1,140	1,185	1,185	1.4	1.4	1.3	1.3	1.3	88,300	1,158	1.3
CALGARY AVERAGE	**93,792**	**92,446**	**94,000**	**99,662**	**104,362**	**1,237**	**1,244**	**1,261**	**1,365**	**1,367**	**1.3**	**1.4**	**1.3**	**1.4**	**1.3**	**96,852**	**1,295**	**1.3**
AIRDRIE	63,000	63,000	65,000	66,000	68,000	950	950	950	950	950	1.5	1.5	1.5	1.4	1.4	65,000	950	1.5
LETHBRIDGE	82,900	82,900	81,000	84,000	84,000	875	900	950	1,000	1,000	1.1	1.1	1.2	1.2	1.2	82,960	945	1.1
MEDICINE HAT	80,000	78,000	78,500	78,500	78,500	850	850	850	890	890	1.1	1.1	1.1	1.1	1.1	78,700	866	1.1
EDMONTON AREA																		
CASTLEDOWNS	78,000	78,000	79,000	81,000	82,000	1,100	1,100	1,100	1,100	1,100	1.4	1.4	1.4	1.4	1.3	79,600	1,100	1.4
CLAREVIEW	73,000	74,000	74,000	76,000	76,000	1,140	1,140	1,140	1,250	1,250	1.6	1.5	1.5	1.6	1.6	74,600	1,184	1.6
MILLWOODS	78,500	78,500	79,500	79,500	82,500	1,200	1,200	1,200	1,350	1,350	1.5	1.5	1.5	1.7	1.6	79,700	1,260	1.6
PETROLIA	92,000	92,000	94,500	98,000	98,000	1,000	1,060	1,100	1,100	1,175	1.1	1.2	1.2	1.1	1.2	94,900	1,087	1.1
RIVERBEND/GRANDVIEW	110,000	110,000	110,000	114,000	114,000	1,550	1,500	1,500	1,550	1,550	1.4	1.4	1.4	1.4	1.4	111,600	1,530	1.4
VALLEYVIEW/GLENORA	104,000	104,000	101,000	118,000	120,000	1,250	1,250	1,250	1,420	1,600	1.2	1.2	1.2	1.2	1.3	109,400	1,354	1.2
WEST END	82,000	82,000	84,000	84,000	88,000	1,300	1,365	1,365	1,501	1,301	1.6	1.7	1.6	1.8	1.5	84,000	1,366	1.6
EDMONTON AVERAGE	**88,214**	**88,357**	**88,857**	**92,929**	**94,357**	**1,220**	**1,231**	**1,236**	**1,324**	**1,332**	**1.4**	**1.4**	**1.4**	**1.5**	**1.4**	**90,543**	**1,269**	**1.4**
ST.ALBERT	78,000	78,000	78,000	82,000	83,000	1,700	1,700	1,750	1,850	1,850	2.2	2.2	2.2	2.3	2.2	79,800	1,770	2.2
SHERWOOD PARK	82,500	82,500	82,500	84,000	85,000	1,230	1,230	1,230	1,230	1,230	1.5	1.5	1.5	1.5	1.4	83,300	1,230	1.5
FORT SASKATCHEWAN	74,000	72,000	72,000	74,000	74,000	950	950	950	1,050	1,050	1.3	1.3	1.3	1.4	1.4	73,200	990	1.4
LEDUC	67,000	67,238	67,200	66,525	68,000	1,000	1,000	1,000	1,000	1,200	1.5	1.5	1.5	1.5	1.8	67,193	1,040	1.5
SPRUCE GROVE	75,000	75,000	75,000	80,000	80,000	1,000	1,000	1,000	1,000	1,000	1.3	1.3	1.3	1.3	1.3	77,000	1,000	1.3
RED DEER	79,000	79,000	81,000	82,500	82,500	995	995	1,050	1,050	1,050	1.3	1.3	1.3	1.3	1.3	80,800	1,028	1.3
GRANDE PRAIRIE	80,000	79,500	78,500	78,500	78,500	1,125	1,195	1,300	1,300	1,300	1.4	1.5	1.7	1.7	1.7	79,000	1,244	1.6
LLOYDMINSTER	84,000	82,000	82,000	83,000	83,000	950	950	950	950	975	1.1	1.2	1.2	1.1	1.2	82,800	955	1.2

SOURCE: House Prices and Taxes - Royal LePage Surveys.

SOURCE: Averages and Tax/Price Indices – Calculated by Alberta Municipal Affairs.



APPENDIX 3:

RURAL MUNICIPALITIES: TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX

APPENDIX 3: RURAL MUNICIPALITIES: TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX

Introduction

In the case of rural municipalities, the survey focused on two types of residential property, i) a three-acre parcel, thought to be particularly suitable for comparisons **between** rural municipalities, and ii) a standard residential lot in a designated hamlet or other unincorporated urban community serviced by the rural municipality. The latter was used throughout this report with the hope of providing some comparability between rural municipalities and urban municipalities. It should be appreciated, however, that in many cases the bulk of the population in most rural municipalities reside on neither type of property, but instead lives on farms. The information presented in Appendix 3 is intended in part to remedy this deficiency.

Appendix 3 includes two density statistics to further assist any comparative analyses. The first is **Population per square kilometre**. In the case of the **Road density**, the reference is to local and secondary roads where the rural municipality has some or all the servicing responsibility. (It does not include any primary or forestry roads, nor any roads classed "not open.")

The presentation is organized on the basis of Alberta Agriculture's six regions.

It uses the **Number of Farms** data from that department's recent report on the 1986 Alberta Census of Agriculture. These statistics, in conjunction with other information on the total number of dwellings (from Alberta Municipal Affairs records), have been used to derive a crude estimate of "**non-farm" dwellings**. These data have permitted the estimation of comparative taxation levels for the average farm and the average non-farm.

Property tax per farm has been estimated from 1986 AMFIS information on the taxes raised from "farmland" properties, divided by the number of census farms. The "non-farm" statistic recognized taxes raised from "residential" properties as well as any special assessments and mobile home licence fee revenue. These "taxes" were divided by the estimate of non-farm dwelling units. Apart from the crudeness of the latter estimates, the value of the unit statistics is heavily dependent on the accurate reporting of the breakdown of property taxes in Schedule FS5 of the Alberta Municipal Affairs financial statements for municipalities. Both sets of unit taxation are complemented with average **index statistics**, referenced to the relevant agricultural region average. These permit an at-a-glance relative positioning of individual municipalities.

The fiscal capacity statistics furnish the means to begin to explain the differences observed in the unit taxation data. **Equalized assessment per kilometre** is of particular significance for rural municipalities because of the importance of the road maintenance/construction function (often accounting for around two-thirds of total operating expenditures). An appreciation of the quality of the average farm is provided in the measure of **farmland equalized assessment per farm**. Similarly, the quality of the average non-farm residence is indicated by the measure of **non-farm residential equalized assessment per non-farm residence**. Relatively high levels of fiscal capacity by any of these three measures signifies the likelihood of high service level expectations and high tax rate tolerances, and vice versa.

A useful profile of each rural municipality can be quickly obtained by reference to the equalized assessment composition statistics. Fundamental differences are readily apparent in the contrasting significance of **farmland, non-farm residential development**, and **non-residential** (industrial/E.P.P.L/ machinery and equipment) **assessment**. The best-off rural municipality residents are those with a high percentage of non-residential assessment to share their tax burden. Complex situations are created where there are high levels of non-farm residential development (e.g. acreages, country estates, hobby "farms").

Rural municipalities with farmland dominating their assessment are now the exception rather than the rule. However, most continue to exert a strong farmland dominance over non-farm residential development, and some are also blessed with healthy levels of non-residential assessment. It should be appreciated that the three percentages indicated may in some cases exceed 100%: this is because some farmland equalized

assessment may also be classed as subject to the School Foundation Program Fund Levy (e.g. corporate farm situations).

A final caution on the farm/non-farm distinctions made in this Appendix is in order. It is assumed that each farm is associated with one dwelling unit. In actual fact a single farm operation may involve more than one non-taxable residence. In other cases a census farm may involve no occupied dwelling unit (meaning the operator lives off the farm). It has proved expedient to assume that these situations balance out in every case.

APPENDIX 3: USER'S AND TECHNICAL NOTES
RURAL MUNICIPALITIES: TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX

• Compare these characteristics with other rural municipalities within and between regions.

• Compare farm and non-farm annual property taxes using the totals and the indices.

• Compare these fiscal capacities with the region's average.

• High levels of fiscal capacity by any of these measures signify the likelihood of high service level expectations.

• The best off residents have a high percentage of SFPF assessment to share their tax burden.

• Compare the levels of non-farm residential developments and contrast it with the farmland dominance.

• NOTE: The cases greater than 100% indicates farmland equalized assessment subject to SFPF Levy (e.g. corporate farms).

Agricultural Region	Density Characteristics		Farms/Non-Farms		1986 Property Taxation Unit Averages				Fiscal Capacities			Equalized Assessment Composition		
	Pop. per sq. km	Road km per sq. km	Number of Farms (1986)	Non-Farm Dwel. (#)	Property Tax per Farm ($)	P.T.P.F. Index (Avg=100)	Property Tax per Non-Farm ($)	P.T.P.N.F. Index (Avg=100)	Eq.Ass. per Road km ($)	F.land Eq. Ass. per Farm ($)	Non-F. Res. Eq. Ass. per Non-F.Res. ($)	F.Land % of Eq. Ass.	Non-F.Res. % of Eq. Ass.	SFPF E.A % of Eq. Ass.
SUMMARY OF AVERAGES														
SOUTHERN REGION	1.09	0.40	869	444	2,162		499		43,200	33,163	16,145	50	7	47
SOUTH CENTRAL REGION	2.44	0.47	2,115	1,088	2,231		726		268,570	36,608	16,601	31	19	52
NORTH CENTRAL REGION	1.95	0.49	1,217	1,060	1,521		562		42,126	23,397	11,412	32	12	57
NORTH EAST REGION	1.55	0.62	879	696	1,608		632		37,380	23,612	13,390	41	14	47
NORTH WEST REGION	3.86	0.64	1,059	2,851	1,025		896		70,477	14,410	15,152	25	19	58
PEACE REGION	0.80	0.37	688	581	1,146	*****	499	*****	28,326	16,821	7,533	35	7	59

• Alberta Agriculture's six Census Regions.

• The municipal population (Alberta Municipal Affairs Nov. '87) divided by the area (AMFIS).

• Roads refers to all open local and secondary roads for which a municipality has some responsibility. (It does not include primary or forestry roads.)

• Number of farms reported in Alberta Agriculture's 1986 Census.

• Those dwellings not related to a farm such as country residential, hamlets and summer resorts. This crude estimate involves: the total number of dwellings (AMFIS '86) minus the number of farms.

• Taxes from "farmland" properties in a municipality (AMFIS '86) divided by the number of census farms.

• Taxes from "residential" properties, special assessments and mobile home licence fee revenues divided by the estimated non-farm dwellings.

• Road construction is a significant expenditure for rural municipalities. Equalized assessment is the base on which taxes to recover the net costs will be levied. N.B. The large average for the South Central Region is due to I.D. #5's E.A./Rd.KM.

• Indicates the quality of the average farm and non-farm residence.

• This is the industrial portion (industrial, EP & PL, machinery and equipment) of the assessment.

• Refer to introduction of Appendix for details.

***** Indicates the situation for a municipality relative to the average shown at the bottom of the page of each table.

APPENDIX 3: RURAL MUNICIPALITIES: TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX

	Density Characteristics		Farms/Non-Farms		1986 Property Taxation Unit Averages				Fiscal Capacities			Equalized Assessment Composition		
Agricultural Region	Pop. per sq. km	Road km per sq. km	Number of Farms (1986)	Non-Farm Dwel. (#)	Property Tax per Farm ($)	P.T.P.F. Index (Avg=100)	Property Tax per Non-Farm ($)	P.T.P.N.F. Index (Avg=100)	Eq.Ass. per Road km ($)	F.land Eq. Ass. per Farm ($)	Non-F. Res. Eq. Ass. per Non-F.Res. ($)	F.Land % of Eq. Ass.	Non-F.Res. % of Eq. Ass.	SFPF E.A % of Eq. Ass.
CTY. NO. 2 VULCAN	0.67	0.55	859	251	3,494	162	301	60	18,247	48,326	5,390	76	2	27
CTY. NO. 4 NEWELL	1.02	0.33	971	847	1,324	61	394	79	57,425	24,592	7,540	21	6	79
CTY. NO. 5 WARNER	0.78	0.45	689	136	3,171	147	611	123	17,817	41,862	11,262	78	4	23
CTY. NO. 8 FORTY MILE	0.45	0.43	812	72	2,990	138	889	178	14,352	36,315	11,980	64	2	35
CTY. NO. 26 LETHBRIDGE	2.93	0.72	1197	1,030	1,934	89	618	124	34,521	29,677	8,590	51	13	38
M.D. NO. 1 CYPRESS	0.36	0.23	984	418	975	45	706	142	69,194	27,008	91,580	13	18	70
M.D. NO. 6 CARDSTON	1.32	0.32	827	426	1,713	79	234	47	27,136	26,435	4,215	76	6	26
M.D. NO. 9 PINCHER CREEK	1.07	0.37	482	393	2,007	93	580	116	45,367	32,036	10,597	32	9	62
M.D. NO. 14 TABER	1.26	0.51	995	485	1,594	74	242	49	30,373	33,172	6,388	51	5	45
M.D. NO. 26 WILLOW CREEK	0.99	0.47	869	384	2,418	112	410	82	16,959	32,209	3,913	74	4	23
I.D. NO. 6	0.04	0.03	N/A	N/A	N/A	N/A	N/A	N/A	143,806	N/A	N/A	14	0	86
SOUTHERN REGION	**1.09**	**0.40**	**869**	**444**	**2,162**	**100**	**499**	**100**	**43,200**	**33,163**	**16,145**	**50**	**7**	**47**
CTY. NO. 16 WHEATLAND	1.18	0.65	1535	630	2,306	103	484	67	43,532	45,496	10,596	32	5	64
CTY. NO. 17 MOUNTAIN VIEW	2.38	0.75	2830	1,178	1,695	76	575	79	47,849	25,855	9,603	32	8	61
M.D. NO. 31 FOOTHILLS	2.59	0.57	3320	2,108	1,630	73	1,391	192	57,759	26,242	21,999	27	39	37
M.D. NO. 34 ACADIA	0.76	0.60	155	155	N/A	0	N/A	0	15,835	N/A	1,887	84	4	18
M.D. NO. 44 ROCKY VIEW	4.14	0.65	5190	3,811	1,811	81	1,331	183	106,558	35,508	31,838	17	41	43
M.D. NO. 47 STARLAND	0.81	0.73	615	141	3,485	156	436	60	19,538	46,993	959	60	0	40
M.D. NO. 48 KNEEHILL	1.48	0.83	1539	543	3,212	144	403	56	26,846	37,876	5,762	50	4	48
I.D. NO. 5	0.07	0.00	N/A	N/A	N/A	0	N/A	0	2,153,810	N/A	N/A	0	13	87
I.D. NO. 7	12.82	0.53	N/A	N/A	N/A	0	N/A	0	118,628	N/A	N/A	6	63	31
I.D. NO. 8	0.36	0.03	N/A	N/A	N/A	0	N/A	0	340,351	N/A	N/A	3	21	76
SPECIAL AREAS	0.29	0.39	1735	137	1,477	66	461	64	23,563	38,284	50,166	32	4	65
SOUTH CENTRAL REGION	**2.44**	**0.47**	**2,115**	**1,088**	**2,231**	**100**	**726**	**100**	**268,570**	**36,608**	**16,601**	**31**	**19**	**52**

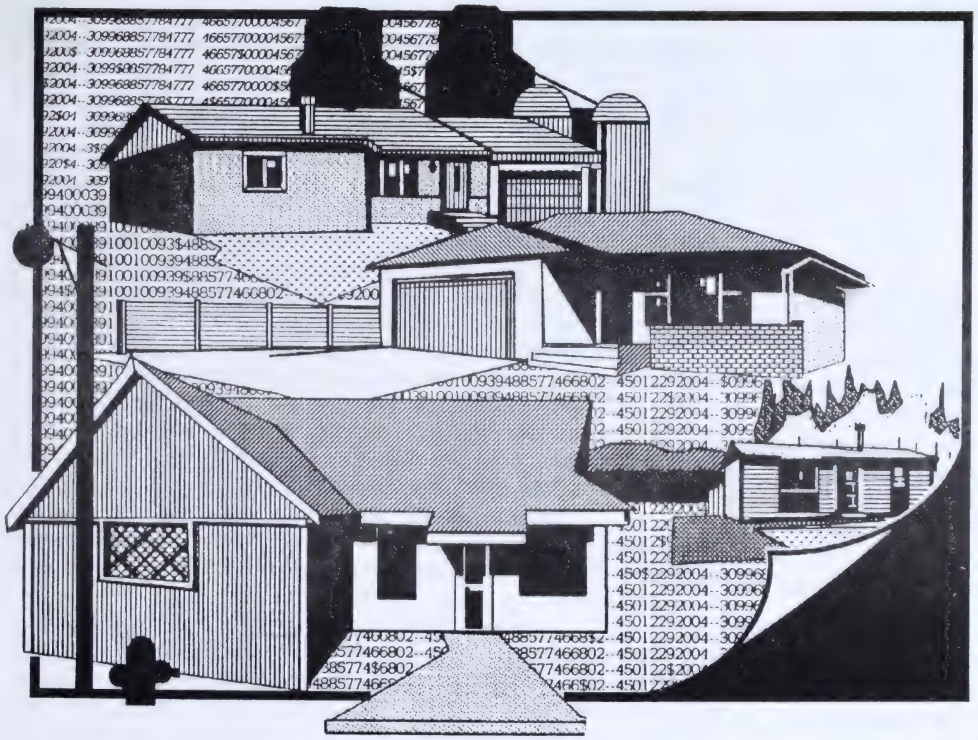
APPENDIX 3: RURAL MUNICIPALITIES: TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX

	Density Characteristics		Farms/Non-Farms		1986 Property Taxation Unit Averages				Fiscal Capacities			Equalized Assessment Composition		
Agricultural Region	Pop. per sq. km	Road km per sq. km	Number of Farms (1986)	Non-Farm Dwel. (#)	Property Tax per Farm ($)	P.T.P.F. Index (Avg=100)	Property Tax per Non-Farm ($)	P.T.P.N.F. Index (Avg=100)	Eq.Ass. per Road km ($)	F.land Eq. Ass. per Farm ($)	Non-F. Res. Eq. Ass. per Non-F.Res. ($)	F.Land % of Eq. Ass.	Non-F.Res. % of Eq. Ass.	SFPF E.A % of Eq. Ass.
CTY. NO. 3 PONOKA	2.65	0.80	1362	798	1,072	70	859	153	24,059	15,412	13,047	37	19	46
CTY. NO. 6 STETTLER	1.23	0.66	901	624	2,509	165	356	63	22,779	32,205	6,044	46	6	50
CTY. NO. 10 WETASKIWIN	2.82	0.68	1374	1,501	1,185	78	649	116	38,919	18,108	14,134	28	24	50
CTY. NO. 14 LACOMBE	2.97	0.84	1289	1,346	961	63	553	99	72,409	21,772	11,820	15	9	77
CTY. NO. 18 PAINTEARTH	0.76	0.72	554	149	1,440	95	212	38	43,334	28,129	4,428	15	1	85
CTY. NO. 22 CAMROSE	2.12	0.78	1446	829	2,030	133	896	160	24,796	25,120	12,440	53	15	34
CTY. NO. 23 RED DEER	3.40	0.72	1788	2,432	1,400	92	822	146	43,194	22,557	13,769	32	26	43
CTY. NO. 29 FLAGSTAFF	1.08	0.75	1011	264	2,741	180	262	47	23,995	39,622	5,588	54	2	46
M.D. NO. 99 CLEARWATER	0.53	0.11	1225	1,600	353	23	444	79	85,648	7,653	7,291	5	7	88
NORTH CENTRAL REGION	**1.95**	**0.49**	**1,217**	**1,060**	**1,521**	**100**	**562**	**100**	**42,126**	**23,397**	**11,412**	**32**	**12**	**57**
CTY. NO. 9 BEAVER	1.52	0.68	1004	598	2,399	149	1,029	163	22,301	29,873	10,183	55	11	36
CTY. NO. 13 SMOKY LAKE	1.14	0.67	623	287	1,279	80	583	92	19,067	23,700	10,157	47	9	45
CTY. NO. 19 ST.PAUL	2.05	0.66	972	849	1,017	63	966	153	20,577	14,866	14,940	33	29	38
CTY. NO. 21 TWO HILLS	1.13	0.86	870	163	1,786	111	730	115	16,136	25,178	12,983	58	6	38
CTY. NO. 24 VERMILION RIVER	1.53	0.61	1383	847	2,033	126	557	88	26,257	31,190	7,993	51	8	46
CTY. NO. 27 MINBURN	1.26	0.71	891	309	2,239	139	324	51	22,532	34,970	6,323	63	4	36
CTY. NO. 30 LAMONT	1.80	0.84	1198	272	1,370	85	1,176	186	18,918	18,194	17,836	56	12	35
M.D. NO. 52 PROVOST	0.75	0.50	589	294	2,110	131	332	53	28,053	31,012	3,837	36	2	64
M.D. NO. 61 WAINWRIGHT	1.04	0.48	671	344	2,043	127	429	68	29,578	24,772	6,180	31	4	67
M.D. NO. 87 BONNYVILLE	4.77	0.74	651	2,106	979	61	393	62	43,676	15,372	21,223	14	63	23
I.D. NO. 18	0.12	0.03	822	1,583	433	27	435	69	164,083	10,605	10,822	2	4	94
NORTH EAST REGION	**1.55**	**0.62**	**879**	**696**	**1,608**	**100**	**632**	**100**	**37,380**	**23,612**	**13,390**	**41**	**14**	**47**

APPENDIX 3: RURAL MUNICIPALITIES: TAXATION DETAIL, FISCAL CAPACITY AND ASSESSMENT MIX

	Density Characteristics		Farms/Non-Farms		1986 Property Taxation Unit Averages				Fiscal Capacities			Equalized Assessment Composition		
Agricultural Region	Pop. per sq. km	Road km per sq. km	Number of Farms (1986)	Non-Farm Dwel. (#)	Property Tax per Farm ($)	P.T.P.F. Index (Avg=100)	Property Tax per Non-Farm ($)	P.T.P.N.F. Index (Avg=100)	Eq.Ass. per Road km ($)	F.land Eq. Ass. per Farm ($)	Non-F. Res. Eq. Ass. per Non-F.Res. ($)	F.Land % of Eq. Ass.	Non-F.Res. % of Eq. Ass.	SFPF E.A % of Eq. Ass.
CTY. NO. 7 THORHILD	1.55	0.69	716	354	1,291	126	542	60	17,056	17,847	7,143	54	11	37
CTY. NO. 11 BARRHEAD	2.32	0.73	946	657	1,148	112	1,252	140	15,978	13,915	13,418	46	31	24
CTY. NO. 12 ATHABASCA	1.28	0.46	1064	787	1,359	133	1,100	123	15,744	12,117	19,815	38	46	16
CTY. NO. 20 STRATHCONA*	14.58	1.06	899	13,801	1,269	124	1,449	162	175,839	13,772	19,798	3	30	66
CTY. NO. 25 LEDUC	3.75	0.83	2001	2,211	1,160	113	811	90	55,768	16,531	11,041	20	15	66
CTY. NO. 28 LAC STE ANNE	2.58	0.69	1137	1,193	775	76	1,287	144	22,208	10,989	15,714	27	41	33
CTY. NO. 31 PARKLAND	6.94	0.75	1379	5,852	739	72	995	111	149,978	11,369	16,967	4	25	71
M.D. NO. 90 STURGEON	6.57	0.88	1148	3,009	1,338	131	900	100	93,009	23,541	18,724	15	0	54
M.D. NO. 92 WESTLOCK	2.21	0.73	1177	978	1,372	134	551	61	18,196	20,431	7,077	57	0	92
I.D. NO. 14	0.31	0.06	857	2,028	396	39	375	42	124,224	9,325	7,953	4	8	89
I.D. NO. 15	0.38	0.11	323	487	425	42	598	67	87,244	8,669	9,472	4	6	90
NORTH WEST REGION	**3.86**	**0.64**	**1,059**	**2,851**	**1,025**	**100**	**896**	**100**	**70,477**	**14,410**	**15,152**	**25**	**19**	**58**
CTY. NO. 1 GRANDE PRAIRIE	2.12	0.61	1546	2,024	1,082	94	612	123	30,000	17,969	8,603	27	17	58
M.D. NO. 130 SMOKY LAKE	0.99	0.63	641	139	1,839	161	524	105	9,405	19,435	5,783	73	5	25
M.D. NO. 133 SPIRIT RIVER	1.24	0.74	203	67	2,553	223	287	57	14,532	20,808	5,433	57	5	41
M.D. NO. 135 PEACE	1.65	0.66	281	154	1,147	100	887	178	26,415	18,027	12,112	31	12	58
M.D. NO. 136 FAIRVIEW	1.40	0.67	364	180	1,948	170	1,120	224	18,840	24,836	8,631	52	9	39
I.D. NO. 16	0.16	0.05	829	651	544	47	325	65	80,684	11,528	7,106	7	3	91
I.D. NO. 17	0.43	0.12	1107	2,138	557	49	356	71	57,551	13,244	7,154	8	8	85
I.D. NO. 19	0.56	0.46	409	121	1,174	102	97	19	13,509	22,962	4,442	52	3	48
I.D. NO. 20	0.49	0.26	754	126	686	60	521	104	16,853	13,350	4,152	38	2	62
I.D. NO. 21	0.20	0.13	635	175	852	74	265	53	13,831	14,889	3,600	36	2	63
I.D. NO. 22	0.22	0.10	853	352	755	66	438	88	18,564	13,571	9,884	30	9	62
I.D. NO. 23	0.09	0.02	635	847	611	53	557	112	39,722	11,230	6,427	11	9	80
PEACE REGION	**0.80**	**0.37**	**688**	**581**	**1,146**	**100**	**499**	**100**	**28,326**	**16,821**	**7,533**	**35**	**7**	**59**

* Rural Strathcona (i.e., excluding Sherwood Park — Urban Service Area)



APPENDIX 4:

SELECTED SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

APPENDIX 4: SELECTED SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Introduction

In this Appendix, a range of school jurisdiction data helps to facilitate a greater appreciation of the variations in supplementary school taxes indicated in Part IV. Only those jurisdictions identified in Table IV have been selected for inclusion in this Appendix. The selections include almost all the major school jurisdictions in Alberta; most of the omissions were small school jurisdictions. The data presented have been obtained from various Alberta Education sources.

The scale of each jurisdiction may be appreciated by reference to the information on the **number of schools operated, the resident pupil count, the adjusted equalized assessment**, and **total operating expenditures**.

The **adjusted equalized assessment** data are for the purposes of education finance. It reflects an adjustment for the **Electric Power and Pipe-Line** (E.P.P.L.) assessment within the rural municipality parts of a school jurisdiction. For school purposes this particular form of assessment is directly shared with other urban supporters of the school jurisdiction in question. To the extent that E.P.P.L. assessment is present all supporters of the particular jurisdiction are better off. The adjusted equalized assessment is the sum of the actual equalized assessment, contributed by each supporting municipality, and an imputed equalized assessment value based on the application of the net mill rate to the E.P.P.L. tax contributed by the rural municipalities. The formula is as follows:

Adjusted Equalized Assessment = Actual Eq. Ass. + [(E.P.P.L. Tax / Net Mill Rate) x 1000]. The significance of the E.P.P.L. factor is brought out in the statistic showing the **adjusted equalized assessment as a percentage of the actual equalized assessment**.

The fiscal capacity of each jurisdiction is indicated in terms of **adjusted equalized assessment per resident pupil**. This will have a strong bearing on the amount of supplementary requisition established by a school authority. Those with a strong fiscal capacity are in a position to make a comparatively large requisition in per pupil terms. Those with a weak capacity (e.g. below average) do not have this option unless they are prepared to set a very high school tax rate. However, some flexibility may be available depending on the significance of the E.P.P.L. contribution. Appendix 4 includes comparative data on the **percentage of the total requisition covered by E.P.P.L.**

Other comparative statistics include the level of **supplementary requisitions per resident pupil served**, and the **Net Mill Rate**. The latter is probably the best single comparative indicator of the school tax burden for residential property-owners.

The Net Mill Rate is computed as follows: Net Mill Rate = [(Supp Req. – E.P.P.L. Tax) / (Actual Eq. Ass.)] x 1000.

To round out the picture, information is presented on **operating expenditures** by each school jurisdiction (1985 data). The statistics show both the level of **expenditure per pupil**, and this expenditure in relation to the adjusted equalized assessment. Much of the expenditure is covered by provincial grants designed to ensure at least a foundation level of education for each pupil regardless of the jurisdiction. There is, therefore, comparatively little variability in per pupil expenditures. However, because of the wide range in fiscal capacity, the expenditure effort statistics do vary considerably.

APPENDIX 4: USER'S AND TECHNICAL NOTES
SELECTED SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

• As referenced in Part IV, select the school authority using its zone, code, number and name.

• The scale of each jurisdiction is gained from this data and the total operating expenditure.

• Adjusted Equalized Assessment reflects the fact that E.P. & P.L. assessment is shared with urban supporters.

• The significance of the E.P. & P.L. factor is brought out in the Adj. E.A. as a % of the Actual E.A.

• The higher the number the greater the capacity to bear the supplementary school requisition.

• Compare the totals and the statistics to appreciate the level of expenditures and the related expenditure effort.

Jurisdiction				Schools	Pupils	Adjusted Equalized Assessment			(Adj.) E.A. Supple. School Requisition			1985 Operating Expenditures		
Zone Code		Num.	Name	Total No. Operated 1986/87 (#)	1986/87 Resident Pupil (#)	Adjusted Eq. Assess. ($ 1986) ($)	Adj. E.A. % of Actual Eq. Assess. ($)	Adj. E.A./ Res. Pupil ($ 1986) ($)	EP&PL Portion 1986 (%)	Per Res. Pupil 1986 ($)	Net Mill Rate 1986	Total Operating Expenditure ($)	Oper. Exp. per Pupil ($)	Exp. Effort (Exp. per $1000 Adj. Eq. Ass.)
1	1070	10	PEACE RIVER	13	2,765	119,505,538	146	43,221	31.68	1,137	26	11,657,655	4,329	97.55
1	1210	47	SPIRIT RIVER	10	1,450	64,166,370	159	44,253	36.99	1,382	31	6,920,681	5,361	107.86
1	1220	48	HIGH PRAIRIE	13	3,310	110,421,961	149	33,360	33.08	995	30	16,709,858	4,982	151.33
1	1230	50	FAIRVIEW	8	1,597	47,377,240	129	29,666	22.49	949	32	7,077,663	4,858	149.39
1	1250	52	FORT VERMILION	12	2,525	82,362,390	176	32,619	43.25	1,221	37	12,962,395	4,817	157.38

• The first digit is the status of the school authority. The other three digits specify the jurisdiction (for details see Part IV Introduction).

• Alberta Education Zone, one of six in Alberta.

• From various Alberta Education sources.

• Net Mill Rate = [(Supplementary Requisition - EP & PL Tax)/Actual E.A.] * 1000

• A fiscal capacity indicator is derived by dividing the Adj. E.A. by the resident pupils.

• By including the EP & PL this total is greater than the Total E.A.

• The Equalized Assessment is adjusted to include the electric power and pipeline (EP & PL) portion.

APPENDIX 4: SELECTED SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Jurisdiction				Schools	Pupils	Adjusted Equalized Assessment			(Adj.) E.A. Supple. School Requisition			1985 Operating Expenditures		
Zone	Code	Num.	Name	Total No. Operated 1986/87 (#)	1986/87 Resident Pupil (#)	Adjusted Eq. Assess. ($ 1986) ($)	Adj. E.A. % of Actual Eq. Assess. ($)	Adj. E.A./ Res. Pupil ($ 1986) ($)	EP & PL Portion 1986 (%)	Per Res. Pupil 1986 ($)	Net Mill Rate 1986	Total Operating Expenditure ($)	Oper. Exp. per Pupil ($)	Exp. Effort (Exp. per $1000 Adj. Eq. Ass.)
1	1070	10	PEACE RIVER	13	2,765	119,505,538	146	43,221	31.68	1,137	26	11,657,655	4,329	97.55
1	1210	47	SPIRIT RIVER	10	1,450	64,166,370	159	44,253	36.99	1,382	31	6,920,681	5,361	107.86
1	1220	48	HIGH PRAIRIE	13	3,310	110,421,961	149	33,360	33.08	995	30	16,709,858	4,982	151.33
1	1230	50	FAIRVIEW	8	1,597	47,377,240	129	29,666	22.49	949	32	7,077,663	4,858	149.39
1	1250	52	FORT VERMILION	12	2,525	82,362,390	176	32,619	43.25	1,221	37	12,962,395	4,817	157.38
1	1260	54	EAST SMOKY	8	1,802	167,574,162	214	92,993	53.17	2,042	22	10,168,724	5,739	60.68
1	1280	61	NORTHLAND	24	1,505	123,468,793	197	82,039	49.31	2,543	31	24,364,332	10,319	197.33
1	2010	1	GRANDE PRAIRIE	15	3,508	107,708,270	109	30,704	8.30	1,051	34	14,104,381	4,196	130.95
1	3240	2357	GRANDE PRAIRIE	10	3,840	127,451,160	100	33,190	0.00	1,306	39	18,925,107	4,885	148.49
1	4140	30	McLENNAN	1	137	2,513,871	101	18,349	1.08	772	42	836,741	6,244	332.85
1	5030	69	FALHER	1	299	8,066,685	102	26,979	1.74	1,242	46	2,447,580	5,692	303.42
ZONE 1 AVERAGES				**9**	**1,816**	**76,464,627**	**131**	**38,559**	**22.7**	**1,228**	**31**	**10,410,678**	**5,190**	**136.15**
2	1170	37	WESTLOCK	10	2,217	62,178,300	116	28,046	14.10	760	27	9,453,679	4,420	152.04
2	1240	51	LAC LA BICHE	10	2,034	42,029,559	121	20,664	17.07	600	29	9,305,307	4,602	221.40
2	2070	7	THORHILD	4	690	26,937,960	129	39,041	22.40	1,327	34	3,888,276	5,668	144.34
2	2110	11	BARRHEAD	10	2,251	57,664,231	114	25,617	12.65	840	33	11,191,939	4,808	194.09
2	2120	12	ATHABASCA	9	1,845	63,747,130	118	34,551	15.43	1,326	38	9,569,829	5,082	150.12
2	2130	13	SMOKY LAKE	5	751	40,255,326	117	53,602	14.53	1,316	25	4,124,563	4,588	102.46
2	2180	19	ST. PAUL	6	1,726	45,157,067	118	26,163	15.02	675	26	8,593,988	5,302	190.31
2	2270	28	LAC STE. ANNE	10	2,411	106,218,213	129	44,056	22.74	1,092	25	10,857,408	4,297	102.22
2	3220	2228	ST. PAUL	3	597	20,594,123	101	34,496	0.69	999	29	3,281,615	4,262	159.35
2	3255	2736	WHITECOURT	3	871	28,972,273	110	33,263	9.38	812	24	2,685,116	3,223	92.68
2	3260	2833	FORT McMURRAY	14	4,313	318,474,774	115	73,841	12.69	2,759	37	27,722,145	5,795	87.05
2	3430	5109	SWAN HILLS	1	447	54,292,612	191	121,460	47.66	2,116	17	2,232,400	5,953	41.12
2	3460	5460	LAKELAND	13	2,689	86,540,417	108	32,183	7.60	1,011	31	13,587,905	4,234	157.01
2	4105	150	LAKELAND	6	1,691	41,139,867	107	24,329	6.61	801	33	6,081,328	4,777	147.82
ZONE 2 AVERAGES				**7**	**1,752**	**71,014,418**	**121**	**42,237**	**15.61**	**1,174**	**29**	**8,755,393**	**4,787**	**138.71**

APPENDIX 4: SELECTED SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

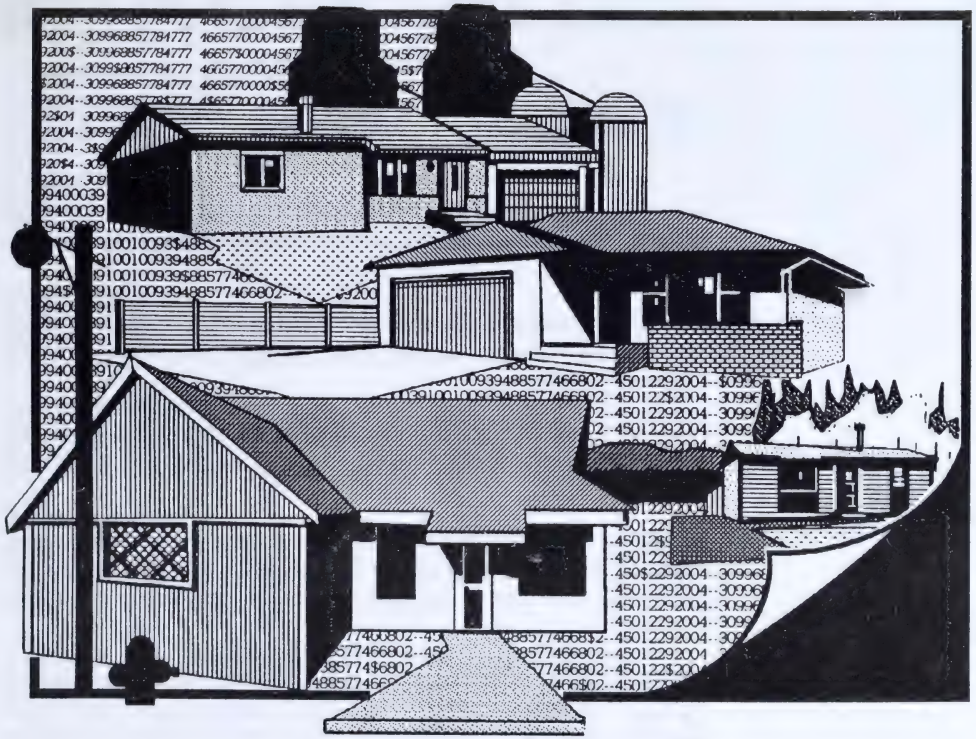
Jurisdiction				Schools	Pupils	Adjusted Equalized Assessment			(Adj.) E.A. Supple. School Requisition			1985 Operating Expenditures		
Zone	Code	Num.	Name	Total No. Operated 1986/87 (#)	1986/87 Resident Pupil (#)	Adjusted Eq. Assess. ($ 1986) ($)	Adj. E.A. % of Actual Eq. Assess. ($)	Adj. E.A./ Res. Pupil ($ 1986) ($)	EP & PL Portion 1986 (%)	Per Res. Pupil 1986 ($)	Net Mill Rate 1986	Total Operating Expenditure ($)	Oper. Exp. per Pupil ($)	Exp. Effort (Exp. per $1000 Adj. Eq. Ass.)
3	1080	12	YELLOWHEAD	17	4,491	350,282,931	157	77,997	36.25	1,860	24	21,119,508	4,606	60.29
3	1110	24	STURGEON	12	4,095	182,870,689	111	44,657	10.18	1,498	34	20,527,319	5,176	112.25
3	1150	32	WAINWRIGHT	7	1,566	72,189,270	144	46,098	30.39	1,209	26	6,348,632	4,011	87.94
3	2090	9	BEAVER	8	1,791	72,595,075	121	40,533	17.36	1,168	29	7,022,569	4,011	96.74
3	2100	10	WETASKIWIN	12	2,387	105,821,214	127	44,332	21.50	1,288	29	10,135,621	4,679	95.78
3	2190	20	STRATHCONA	33	11,723	620,015,309	103	52,889	2.99	1,821	34	55,150,652	4,836	88.95
3	2200	21	TWO HILLS	6	826	46,104,154	118	55,816	15.14	1,565	28	3,851,363	4,737	83.54
3	2230	24	VERMILION RIVER	12	2,528	105,713,374	127	41,817	21.33	1,193	29	10,477,574	4,506	99.11
3	2240	25	LEDUC	17	4,327	186,357,913	132	43,069	24.12	1,421	33	16,875,760	4,693	90.56
3	2260	27	MINBURN	10	1,434	80,498,417	117	56,136	14.33	1,813	32	7,549,476	4,634	93.78
3	2290	30	LAMONT	6	1,660	55,680,285	116	33,542	13.46	1,083	32	6,939,255	4,345	124.63
3	2300	31	PARKLAND	27	10,162	540,104,734	183	53,149	45.33	1,518	29	46,550,318	4,604	86.19
3	3020	7	EDMONTON	196	62,884	3,609,499,740	100	57,399	0.00	1,721	30	290,393,211	4,551	80.45
3	3100	264	WETASKIWIN	7	1,515	53,034,460	100	35,006	0.00	1,081	31	8,679,658	4,090	163.66
3	3115	297	LEDUC	7	2,465	67,698,860	100	27,464	0.00	815	30	11,514,504	4,145	170.08
3	3160	1738	LEGAL	1	384	9,964,871	111	25,950	9.63	678	26	1,589,740	4,195	159.53
3	3170	1753	LLOYDMINSTER	1	1,519	69,201,940	100	45,558	0.00	1,487	33	0	0	0.00
3	3280	3063	JASPER	2	437	44,785,210	100	102,483	0.00	2,283	22	2,136,415	4,980	47.70
3	3350	4972	DEVON	3	869	26,394,410	100	30,373	0.00	1,171	39	3,832,974	4,249	145.22
3	3450	5258	GRANDE CACHE	4	880	65,536,338	199	74,473	49.63	1,193	16	3,809,159	3,809	58.12
3	6010	35	THIBAULT	4	1,311	26,581,145	100	20,275	0.42	892	44	5,227,551	4,146	196.66
3	7020	6	ST. ALBERT	12	5,259	124,973,270	100	23,764	0.00	921	39	20,579,140	4,041	164.67
ZONE 3 AVERAGES				**18**	**5,660**	**296,177,437**	**121**	**46,945**	**20.80**	**1,349**	**30**	**26,681,448**	**4,431**	**109.80**

APPENDIX 4: SELECTED SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Jurisdiction				Schools	Pupils	Adjusted Equalized Assessment			(Adj.) E.A. Supple. School Requisition			1985 Operating Expenditures		
Zone	Code	Num.	Name	Total No. Operated 1986/87 (#)	1986/87 Resident Pupil (#)	Adjusted Eq. Assess. ($ 1986) ($)	Adj. E.A. % of Actual Eq. Assess. ($)	Adj. E.A./ Res. Pupil ($ 1986) ($)	EP & PL Portion 1986 (%)	Per Res. Pupil 1986 ($)	Net Mill Rate 1986	Total Operating Expenditure ($)	Oper. Exp. per Pupil ($)	Exp. Effort (Exp. per $1000 Adj. Eq. Ass.)
4	1090	15	ROCKY MTN. HOUSE	9	2,935	233,845,416	218	79,675	54.14	1,101	14	11,620,457	4,089	49.69
4	1100	16	NEUTRAL HILLS	4	550	46,856,371	187	85,193	46.53	1,456	17	2,560,313	4,706	54.64
4	1160	33	PROVOST	7	784	52,651,040	151	67,157	33.97	2,243	33	3,780,781	5,393	71.81
4	2030	3	PONOKA	11	2,491	92,141,857	114	36,990	12.55	1,198	32	12,102,136	4,331	131.34
4	2060	6	STETTLER	13	1,131	65,719,167	136	58,107	26.40	1,602	28	4,874,977	5,762	74.18
4	2140	14	LACOMBE	14	4,057	238,198,975	111	58,713	9.99	1,184	20	15,127,408	4,390	63.51
4	2170	18	PAINTEARTH	6	944	111,122,174	225	117,714	55.48	1,751	15	4,542,787	5,127	40.88
4	2210	22	CAMROSE	11	2,072	79,211,730	120	38,230	16.88	1,575	41	9,575,524	5,407	120.89
4	2220	23	RED DEER	14	5,181	193,247,344	115	37,299	13.22	894	24	19,532,662	3,932	101.08
4	2280	29	FLAGSTAFF	11	1,751	94,879,468	130	54,186	23.29	1,480	27	7,548,145	4,156	79.56
4	3070	104	RED DEER	26	7,552	276,571,330	100	36,622	0.00	1,167	32	29,657,520	4,042	107.23
4	3130	1315	CAMROSE	5	1,628	62,151,670	100	38,177	0.00	1,297	34	7,759,837	4,172	124.85
4	3140	1475	STETTLER	3	936	33,467,880	101	35,756	0.75	1,389	39	5,439,770	4,423	162.54
ZONE 4 AVERAGES				**10**	**2,462**	**121,543,417**	**139**	**57,217**	**11.86**	**1,411**	**27**	**10,317,101**	**4,610**	**90.94**
5	1010	1	BERRY CREEK	2	154	91,333,374	339	593,074	70.47	4,335	7	1,367,046	13,019	14.97
5	1050	8	ACADIA	8	615	53,962,025	139	87,743	27.89	2,746	31	3,823,465	6,088	70.85
5	1060	9	RANGELAND	6	808	59,113,838	147	73,161	31.76	1,333	18	3,930,086	4,613	66.48
5	1140	30	STARLAND	5	552	37,779,051	119	68,440	16.18	2,300	34	2,792,481	5,552	73.92
5	1180	38	FOOTHILLS	19	4,890	196,657,499	112	40,216	10.86	1,470	37	23,072,712	4,710	117.32
5	1190	41	ROCKY VIEW	27	7,546	404,466,245	109	53,600	8.07	1,310	24	32,540,985	4,328	80.45
5	1270	60	THREE HILLS	10	1,931	99,050,763	125	51,295	20.17	1,372	27	6,910,275	4,749	69.76
5	1290	62	DRUMHELLER	3	965	38,044,763	101	39,425	1.40	1,204	31	5,833,100	4,885	153.32
5	1310	64	MOUNT RUNDLE	3	704	43,818,456	110	62,242	9.43	1,691	27	3,499,519	5,101	79.86
5	2150	16	WHEATLAND	18	2,154	156,492,511	128	72,652	22.10	1,574	22	9,857,012	4,426	62.99
5	2160	17	MOUNTAIN VIEW	12	4,261	194,448,223	134	45,634	25.33	1,118	24	16,095,741	3,863	82.78
5	3030	19	CALGARY	211	80,577	4,304,395,540	100	53,420	0.00	1,718	32	357,161,947	4,540	82.98
5	3060	102	BANFF	3	360	91,173,630	100	253,260	0.00	3,245	13	2,284,151	5,964	25.05
5	3090	172	MORLEY	0	20	1,397,902	109	69,895	8.38	1,334	19	49,486	0	35.40
5	3150	1699	EXSHAW	1	63	19,280,550	130	306,040	22.98	3,175	10	1,037,230	7,008	53.80
ZONE 5 AVERAGES				**23**	**7,040**	**386,094,291**	**133**	**124,673**	**18.33**	**1,995**	**24**	**33,589,660**	**5,632**	**76.42**

APPENDIX 4: SELECTED SCHOOL JURISDICTIONS: COMPARATIVE CONTEXT DATA

Jurisdiction				Schools	Pupils	Adjusted Equalized Assessment			(Adj.) E.A. Supple. School Requisition			1985 Operating Expenditures		
Zone	Code	Num.	Name	Total No. Operated 1986/87 (#)	1986/87 Resident Pupil (#)	Adjusted Eq. Assess. ($ 1986) ($)	Adj. E.A. % of Actual Eq. Assess. ($)	Adj. E.A./ Res. Pupil ($ 1986) ($)	EP & PL Portion 1986 (%)	Per Res. Pupil 1986 ($)	Net Mill Rate 1986	Total Operating Expenditure ($)	Oper. Exp. per Pupil ($)	Exp. Effort (Exp. per $1000 Adj. Eq. Ass.)
6	1020	2	CARDSTON	19	2,387	51,341,454	106	21,509	5.45	520	24	11,434,240	3,860	222.71
6	1030	4	CYPRESS	10	1,072	361,364,530	361	337,094	72.32	2,474	7	6,051,468	8,222	16.75
6	1040	6	TABER	13	2,432	96,634,779	120	39,735	16.76	1,098	28	10,125,807	4,673	104.78
6	1120	28	WILLOW CREEK	19	2,609	90,695,739	111	34,763	10.00	1,222	35	12,996,572	4,562	143.30
6	1130	29	PINCHER CREEK	7	1,204	64,801,366	114	53,822	12.19	1,322	25	5,193,800	4,405	80.15
6	1300	63	CROWSNEST PASS	4	1,247	39,678,287	103	31,819	3.03	718	23	5,071,883	3,987	127.83
6	2020	2	VULCAN	13	1,132	70,429,986	109	62,217	8.22	1,696	27	5,764,535	4,832	81.85
6	2040	4	NEWELL	15	1,729	134,137,682	221	77,581	54.71	1,569	20	7,204,976	5,031	53.71
6	2050	5	WARNER	19	1,767	51,957,504	106	29,404	5.97	862	29	6,853,410	3,943	131.90
6	2080	8	FORTY MILE	13	1,014	51,729,462	117	51,015	14.84	1,639	32	5,351,418	5,900	103.45
6	2250	26	LETHBRIDGE	20	3,104	93,093,791	105	29,992	4.99	777	26	11,856,796	4,520	127.36
6	3040	51	LETHBRIDGE	19	7,706	343,664,280	100	44,597	0.00	1,314	29	30,651,455	4,018	89.19
6	3050	76	MEDICINE HAT	19	5,511	212,664,841	100	38,589	0.15	1,346	35	23,222,373	3,992	109.20
6	3110	647	STIRLING	1	315	4,167,904	106	13,231	5.52	421	32	1,143,905	3,972	274.46
6	3200	2092	BROOKS	6	1,884	57,818,472	106	30,689	5.83	988	32	8,307,823	3,752	143.69
6	3230	2283	REDCLIFF	3	866	20,441,860	101	23,605	0.98	738	31	2,540,100	4,077	124.26
6	3320	4233	WATERTON PARK	1	22	4,155,200	100	188,873	0.00	1,591	8	103,184	8,599	24.83
	5010	8	BARONS	2	105	4,422,404	108	42,118	7.05	776	18	299,377	3,992	67.70
ZONE 6 AVERAGES				**12**	**2,124**	**103,129,385**	**135**	**67,685**	**13.41**	**1,240**	**31**	**9,069,007**	**5,079**	**119.24**
ALL ZONE AVERAGES				**14**	**3,725**	**189,955,377**	**129**	**63,183**	**17.71**	**1,402**	**28**	**17,098,396**	**4,914**	**111.60**



APPENDIX 5: REFERENCES

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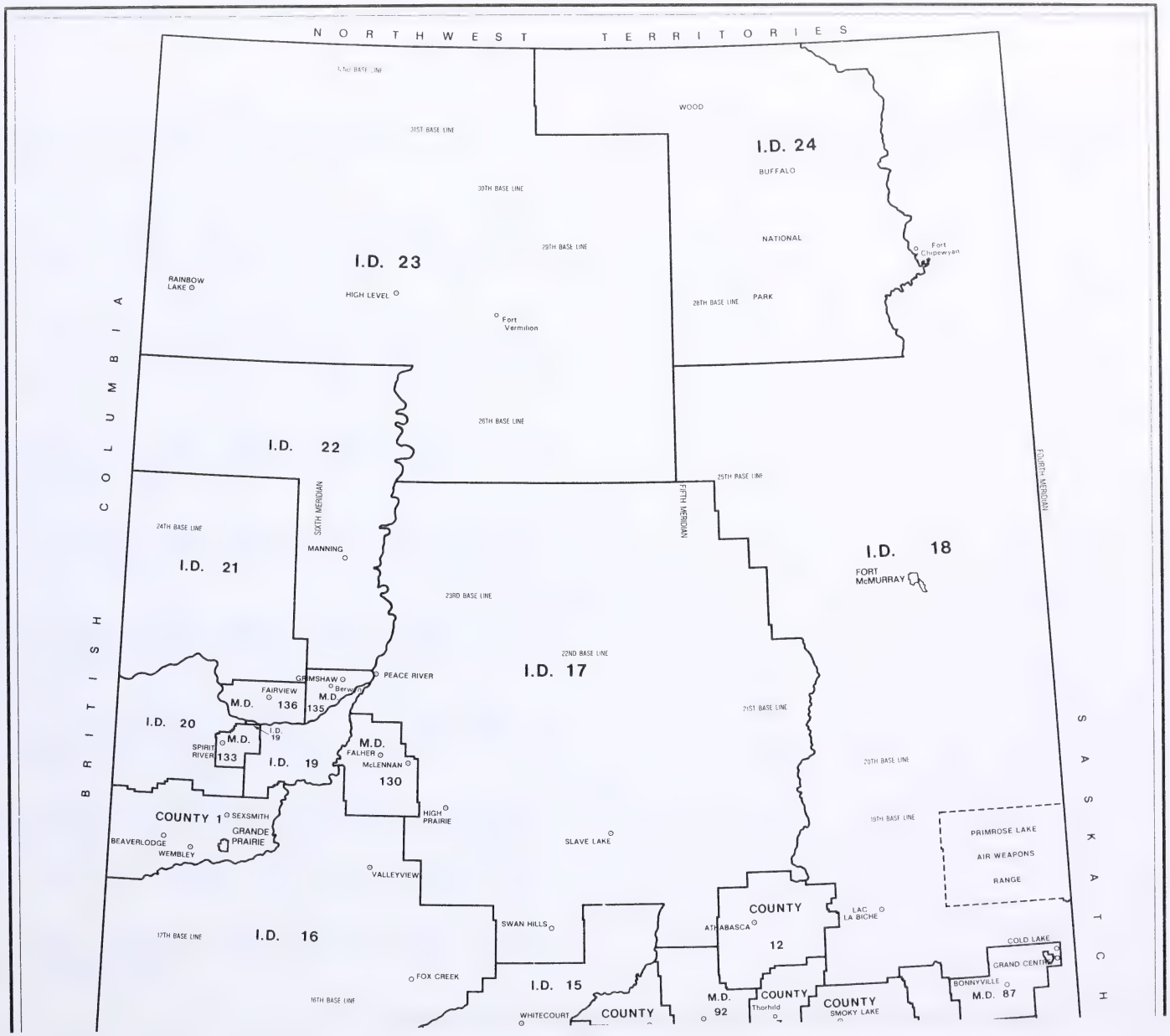
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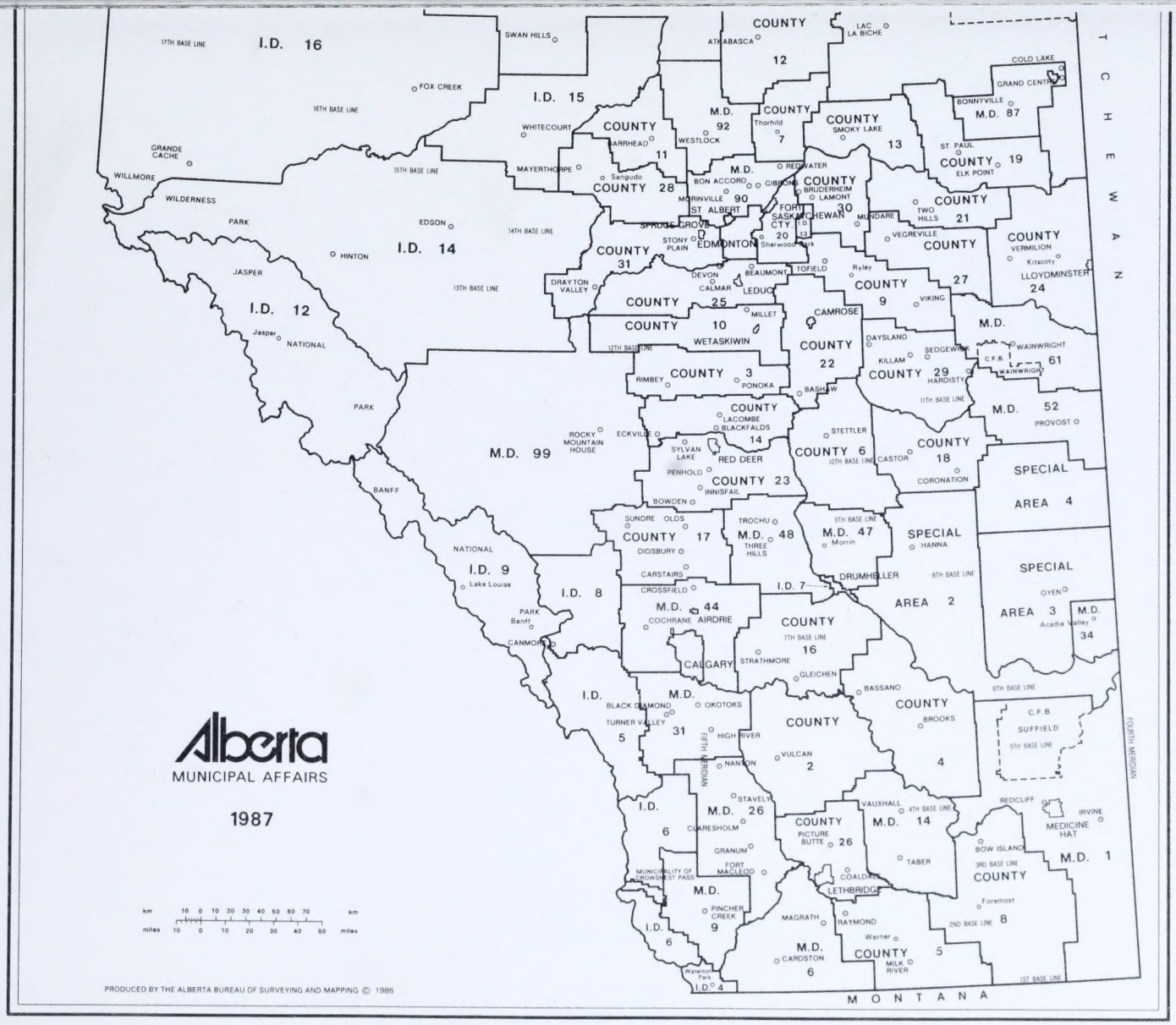
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MUNICIPAL AFFAIRS
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ELK POINT
SWAN HILLS
FOX CREEK
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MAYERTHORPE
WESTLOCK
Thorhild
REDWATER
BON ACCORD
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MORINVILLE
ST. ALBERT
FORT SASKATCHEWAN
MUNDARE
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VEGREVILLE
VERMILION
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LLOYDMINSTER
GRANDE CACHE
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EDSON
HINTON
JASPER NATIONAL PARK
Jasper
SPRUCE GROVE
STONY PLAIN
EDMONTON
Sherwood Park
DEVON
BEAUMONT
TOFIELD
Ryley
DRAYTON VALLEY
CALMAR
LEDUC
VIKING
MILLET
CAMROSE
WETASKIWIN
DAYSLAND
SEDGEWICK
KILLAM
HARDISTY
WAINWRIGHT
RIMBEY
PONOKA
BASHAW
LACOMBE
BLACKFALDS
STETTLER
CASTOR
CORONATION
ROCKY MOUNTAIN HOUSE
ECKVILLE
SYLVAN LAKE
RED DEER
PENHOLD
INNISFAIL
PROVOST
BOWDEN
SUNDRE
OLDS
TROCHU
THREE HILLS
Morrin
HANNA
DIDSBURY
DRUMHELLER
CARSTAIRS
CROSSFIELD
COCHRANE
AIRDRIE
OYEN
Acadia Valley
BANFF NATIONAL PARK
Lake Louise
Banff
CANMORE
CALGARY
STRATHMORE
GLEICHEN
BASSANO
BROOKS
SUFFIELD
BLACK DIAMOND
TURNER VALLEY
OKOTOKS
HIGH RIVER
NANTON
VULCAN
STAVELY
CLARESHOLM
GRANUM
FORT MACLEOD
MUNICIPALITY OF CROWSNEST PASS
PICTURE BUTTE
COALDALE
LETHBRIDGE
VAUXHALL
TABER
REDCLIFF
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